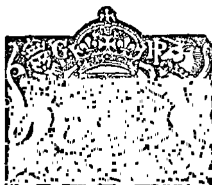
ACCOUNT CODE

FIRST EDITION

(Reprint)

Embodying all corrections issued to First Edition upto the 26th October 1933



Issued by authority of the Auditor General in India

DELHI: MANAGER OF PUBLICATIONS
1934

Price Re. 1/2/- or 2s.

M5AGO

Government of India Publications are obtainable from the Manager of Publications, Civil Lines, Delhi, and from the following Agents :—

EUROPE.

OFFICE OF THE HIGH COMMISSIONER FOR INDIA, INDIA HOUSE, ALDWYCH, LONDON, W. C.-2.
And at all Booksellers.

INDIA AND CEYLON: Provincial Book Depots:

Butterworth & Co. (India), Ltd., Calcutta.

Calcutta.

bay.

N. M. Tripathi & Co., Booksellers, Princess Street, Kalbadevi Road, Bombay.

New and Secondhand Bookshop, Kalbadevi Road, Bombay.

S. P. Bookstall, 21, Budhwar, Poona.

The International Book Service, Poona 4.

Mangaldas & Sons, Booksellers and Publishers, Bhaga Talao, Surat.

The Students' Own Book Depot, Dharwar.

Sri Shankar Karnataka Pustaka Bhandara, Malamuddi Dharwar.

The English Book Depot, Ferozepore.

Frontier Book & Stationery Co., Rawalpindi.

*Hoosenbhoy Karimji and Sons, Karachi.

The English Bookstall, Karachi.

Rose & Co., Karachi.

Keale & Co., Karachi.

Ram Chander & Sons, Ambala, Kasauli.

The Standard Bookstall, Quetta & Lahore.

P. Malhotra & Co., Quetta.

Ray & Sons, 43, K. & L., Edwardes Road, Rawalpindi, Murree and Lahore.

The Standard Book Depot, Lahore, Nainital, Mus-

h, Agra.

ity, Daryaganj

S. Krishnaswami & Co., Teppakulam P. O., Trichinopoly Fort.

Standard Book and Map Agency, Booksellers and Publishers, Ballygunge.

Karnataka Publishing House, Bangalore City.

Bheema Sons, Fort, Bangalore City.

Superintendent, Bangalore Press, Lake View, Mysore Road, Bangalore City.

AGENT IN PALESTINE:—Steimatzky, Jerusalem.

*Agent for publications on aviation only.

PREFACE TO THE FIRST EDITION (REPRINT).

This edition is merely a reprint of the first edition of the Account Code, with such additions and alterations as have been introduced through the correction slips issued upto date. Opportunity has been taken also to make a number of verbal corrections to the various articles of the code. Chapter 2 has been deleted in view of the introduction of gross budgeting for Government Commercial Undertakings and consequent abolition of the system of financing them through Personal Ledger Accounts. Consequential corrections on account of the introduction of the Departmental System of accounts have been carried out in Chapter 10-Consolidation of Accounts, Chapter 11-Transfer Entries, and Chapter 12-Journal and Ledger.

2. The preface to the first edition has been reproduced separately for purposes of reference.

NEW DELHI;
The 9th November 1933.

A. C. BADENOCH,
Officiating Auditor General in India.

ACCOUNT CODE.

PART I.

General.

Chapter I.—General Outlines of the System of Accounts.

NOTE.—The term Civil Accountant General as used in this Code applies also to the Comptrollers, North Western Frontier Province and Assam, and to the Audit Officer, Indian Stores Department.

Introductory.

1. The Governor General in Council is the custodian of the public account. In respect of Provincial transactions he is authorised by Devolution Rule 16 to prescribe, with the previous sanction of the Secretary of State by general or special orders, the procedure to be followed for the payment into, and the withdrawal, transfer, or disbursement of moneys from, the public account and for the custody of moneys standing in the account. In the absence of statutory [illegible]
in re [illegible]
only [illegible]
found in Appendix 8-C to Civil Account Code, Volume I.

These Treasury Orders and the instructions supplementary to them as included in this code are applicable in thier entirety to Central and Provincial transactions only in so far as the audit and accounts functions are combined under the administrative control of the Auditor General in India. Where the maintenance of accounts has been entrusted to an authority other than the Auditor General procedure is regulated by separate instructions issued by the responsible authorities concerned subject to the provisions of rules 18 to 25 of the Auditor General's Rules (*see* Appendix 1 to the Audit [illegible]

No. 143.

Page 1, Article 1—

In the penultimate line of the second sub-paragraph of this article the word "us" may be *altered* to "as".

(Correction to the Account Code, First Edition (Reprint), No. 143, dated the 1st June 1936.)

2. Under these Treasury Orders, the procedure for payments into the treasury or the Bank, of moneys not derived from sources of provincial revenue, is prescribed by the Governor General in Council. Similarly the procedure for payments into the treasury of moneys derived from sources of provincial revenue will be laid down by the Governor in Council with the concurrence of the Auditor General. As regards withdrawals of moneys from a treasury or the Bank, the detailed procedure and forms of bills will be laid down by the Governor in Council with the concurrence of the Auditor General in the case of withdrawals for expenditure on provincial subjects, and by the Governor General in Council when the withdrawal is for expenditure on Central subjects.

1. The term "the Bank" as used in this chapter means the Imperial Bank of India or any branch of that Bank.

3. Under rule 22 of Auditor General's Rules, the Auditor General determines the forms in which Treasury Officers as well as other officers who render accounts to the Indian Audit Department should render such accounts and in which the initial accounts from which the accounts so rendered are compiled or on which they are based should be maintained.

4. The Finance Department of the Government of India or the local Government, as the case may be, is responsible that suitable accounts are maintained by other departments and establishments subordinate to them, and the Accountant General should seek its intervention in cases in which the forms of initial or other accounts, or of bills, prescribed by competent authority, are deviated from.

5. Under rule 19 of the Auditor General's Rules the forms in which the accounts should be kept in Audit offices are prescribed by the Auditor General.

If, in any case, the Secretary of State in Council has declared that the maintenance of the provincial accounts of a specified province or of the accounts of any department of a Central Government is transferred to an authority other than the Auditor General these duties shall devolve on such other authority, the form in which the accounts shall be submitted to the Auditor General for audit and the inclusion in the Annual Finance and Revenue Accounts being alone prescribed by him.

NOTE.—The departments whose accounts have been transferred so far are the Army and Railway Departments, the controlling authorities being the Financial Adviser, Military Finance, and the Financial Commissioner, Railways, respectively.

6. The Governor General in Council or the local Government may require any information which can be derived from the accounts maintained in an Audit office, and for this purpose the Audit Officer may find it necessary on occasions to make slight amendments in the forms for maintaining accounts. But all important changes in the prescribed forms and procedure should be referred to the Auditor General. All returns, accounts and statements required by the Auditor General should invariably be prepared in the forms prescribed by him.

7. The following are in brief the general outlines of the system of the accounts of the Government of India :—

(a) All receipts on behalf of Government are paid into a treasury or the Bank. Except as provided for in clause (b) below, the initial accounts of such receipts are maintained at the treasury.

(b) Receipts realised in the Railway, Military (including Military Engineering Services), Marine, Indian Posts and Telegraphs, Public Works and Forest Departments, as well as in the Mint, are paid into a treasury or the Bank in lump and are accounted for at the treasury merely as receipts on behalf of such departments. The detailed accounts of such receipts are kept by departmental officers concerned.

1. Except when specially authorised, organised revenue departments are not allowed to be "in account with" the treasuries in respect of their revenue, *i.e.*, the revenue can be brought to account only as actually received in a treasury account.

(c) All payments on behalf of Government are made either at a treasury or the [illegible] or the [illegible] (*see* Tr[illegible] Code). In the former case the initial accounts of payments are kept at the treasury. In the latter case such accounts are maintained by the departmental officer concerned.

1. The accounts referred to in this clause do not relate to the accounts maintained by Government servants in respect of expenditure incurred from permanent advances. (*See* Article 93, Civil Account Code.)

(d) The Treasury Officers as well as the departmental officers referred to in clauses (b) and (c) render the accounts of their transactions to their respective Audit Officers. Departmental officers who keep stores similarly render the accounts of their stores to their respective Audit Officers if arrangements for the audit of such store accounts by the Audit Department have been made under Rule 12 of the Auditor General's Rules.

(e) Accounts received from treasuries and departmental officers are classified in the Audit office under the rules in chapter 6 of the Audit Code, and abstracted under the appropriate heads of accounts classification Some departmental officers are, however, required to render compiled accounts with suitable abstracts of their transactions classified under heads of accounts In such cases, the accuracy of these abstracts is checked in the Audit office

1. Classified Abstracts are prepared by the treasuries in Madras for submission to the Audit office.

(f) The classified abstracts referred to in clause (e) together with transactions passed on for adjustment by other Audit circles, *vide*

Article 8, are consolidated, month by month, into one account for the whole Audit circle. An extract of this account is sent monthly by each Audit Officer to the Controller of the Currency who consolidates, month by month, all such accounts for the whole country.

1. Railway Accounts officers render their accounts to the Controller of Railway Accounts, who consolidates all such accounts for submission to the Controller of the Currency. Similarly, the Deputy Accountants General, Posts and Telegraphs, submit their accounts to the Accountant General, Posts and Telegraphs, who consolidates them for submission to the Controller of the Currency. The Deputy Accountant General, Central Revenues, Calcutta, submits his accounts to the Accountant General, Central Revenues, who incorporates them in his own accounts.

(*g*) Each Audit Officer simultaneously works out the progressive figures during the year, of the accounts of his Audit circle. On closing the accounts of March (Final), the account of the Audit circle for transactions of the whole year is submitted by each Audit Officer to the Auditor General.

1. Rule 1 under clause (*f*) applies *mutatis mutandis* to the accounts submitted to the Auditor General. The Accounts Officers of the Military Accounts Department submit their accounts to the Military Accountant General who consolidates them for submission to the Auditor General.

2. The financial year of the Government of India runs from the 1st of April to the 31st March, and the accounts of a year embrace the transactions pertaining to a financial year.

(*h*) The Auditor General consolidates the annual accounts of all Audit Officers in India, as well as the accounts of Home transactions on behalf of the Government of India which are finally booked against respective heads of account in the Home accounts, into one annual account for the whole country. This account is presented by the Secretary of State to both the Houses of Parliament, and is called the "Finance and Revenue Accounts of the Government of India"

8. Transactions in one Audit circle which affect the accounts of another Audit circle are passed on, month by month, to such circle for adjustment, under the rules in chapter 3. Under this arrangement the monthly account of each circle of audit [*vide clause (f) of Article 7*] *includes not only the receipts* and disbursements of the circle but also all debits and credits passed on for adjustment by other circles of audit

1. Except in a few cases in [illegible]
Civil Aud [illegible]
Officer. [illegible]
Central A [illegible]

General duties of Audit Officers.

9. Thus the main duties of an Audit Officer as an accounting officer are :—

(1) to collect accounts of all the receipts and disbursements of his circle of audit ;

(2) to transfer to other Audit circles the items pertaining to them which originate in his circle, and adjust in his accounts the items transferred to him by other Audit Officers;

(3) to make up a monthly detailed account for his Audit circle and forward an extract of the same to the Controller of the Currency; and

(4) to make up a detailed account of the circle for each year and submit it to the Auditor General, *vide* clause (*q*) of Article 7, so as to enable him to compile one account for the whole country.

10. Though not necessarily taking a personal part in the compilation of his accounts, each Audit Officer is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He should keep himself thoroughly acquainted with the progress of revenue and expenditure, so as to be able at once to bring to notice any matter demanding attention. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and it is his duty to see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He exchanges accounts with other Audit Officers (*see* chapter 3), and it is his duty to see that these accounts are promptly cleared The Audit Officer has the care of the pecuniary relations of the Government concerned with other Governments, departments, individuals and bodies, and for this purpose he has not merely to keep the accounts but to watch and in some cases direct the matters out of which the accounts arise.

1. The general accounts maintained in the offices of the provincial Accountants General are joint accounts of both the Central and Provincial transactions. The provincial Government is furnished monthly with a *pro formâ* account of its transactions and balances including the transactions adjusted finally in the Home accounts, *see* Article 292.

11. Each Audit Officer is responsible to the Auditor General that transactions between him and other Audit Officers appearing in the Exchange

No. 114.

Pages 5-6, Article 12—

Substitute "forwarded monthly to the Accountant General, Central Revenues" *for* "submitted monthly to the Auditor General" in line 2, and "Accountant General, Central Revenues" *for* "Auditor General" in lines 9, 12 and 15, of this Article.

(Correction to the Account Code, No. 114, dated the 2nd March 1936.)

These accounts are examined and sent on to the Secretary of State or the High Commissioner for India by the ~~Auditor General~~ A.G.C.R. (after checks so as to ensure mutual agreement) together with a covering abstract account embracing the whole of the transactions. The inward accounts from London relating

to the Non-Military Departments are received by the ~~Auditor General~~ A.G.C.R. who sends extracts therefrom to the Audit Officers concerned for necessary action, and all correspondence relating thereto with the Secretary of State or the High Commissioner takes place through the ~~Auditor General~~. A.G.C.R.

13. The Controller of the Currency is responsible as an accounting officer for maintaining accounts of Foreign Remittances (*i.e.*, of remittances of money, bills or bank or currency transfers, from one Civil Audit circle to another) and Imperial Bank Deposits and for rendering these accounts to the Accountant General, Central Revenues. He is also responsible for watching that items are not left outstanding under these accounts.

14. The Controller of the Currency submits to the Government of India the following monthly compilations of the accounts received by him :—

(1) one for Civil Accountants General ;

(2) a compilation for Posts and Telegraphs ;

(3) a compilation of the Railway Accounts ;

and he is bound to see that these accounts work from balance to balance.

Finance and Revenue Accounts.

15. The statutory provision regarding the Finance and Revenue Accounts of the Government of India is contained in Section 26 of the Government of India Act, which runs as follows —

(1) The Secretary of State in Council shall, within the first twenty-eight days during which Parliament is sitting next after the first day of May in every year lay before both Houses of Parliament—

(*a*) an account, for the financial year preceding that last completed, of the annual produce of the revenues of India, distinguishing the same under the respective heads thereof, in each of the several provinces ; and of all the annual receipts and disbursements at home and abroad for the purposes of the Government of India, distinguishing the same under the respective heads thereof ;

(*b*) the latest estimate of the same for the financial year last completed,

(*c*) accounts of all stocks, loans, debts and liabilities chargeable on the revenues of India at home and abroad, at the commencement and close of the financial year preceding that last completed, the loans, debts and liabilities raised or incurred within that year, the amounts paid off or discharged during that year, the rates of interest borne by those loans, debts and liabilities respectively, and the annual amount of that interest ;

(d) * * * * * * * * *

(e) a list of the establishment of the Secretary of State in Council, and the salaries and allowance payable in respect thereof.

(2) If any new or increased salary or pension of fifty pounds a year or upwards has been granted or created within any year in respect of the said establishment, the particulars thereof shall be specially stated and explained at the foot of the account for that year.

(3) The account shall be accompanied by a statement, prepared from detailed reports from each province, in such form as best exhibits the moral and material progress and condition of India.

16. Inasmuch as the duty of supplying the accounts to the Houses of Parliament is laid upon the Secretary of State in Council, he is the final authority as to the form in which they should be prepared. To enable the Auditor General to prepare these accounts, statutory provision has been made empowering him to call upon any Government servant to furnish any information required for the completion of these accounts, *vide* Rule 18 of Auditor General's Rules reproduced below :—

The Auditor General shall compile the Finance and Revenue Accounts of India in such form as may from time to time be prescribed by the Secretary of State in Council and shall send them to the Governor General in Council for transmission to the Secretary of State in Council. He may call upon any Government officer to furnish any information in such form as may be required for the completion of these accounts.

17. All returns, accounts and statements for the Finance and Revenue Accounts must be prepared in the forms prescribed by the Auditor General and in all matters relating to these accounts the Auditor General's instructions should be followed as it is essential that there should be uniformity in the accounts of the several Audit offices.

1. Ordinarily the information required by the Auditor General for compiling these accounts is available in the case of Civil Audit Offices, in the final accounts for March (*vide* Article 202) and the statements mentioned in Appendix I.

Books.

18. [illegible]

(1) *Revenue and Service heads.*—These deal with proceeds of taxation and other receipts classed as revenue, and the expenditure therefrom. Expenditure of a Capital nature met from revenue falls under (2) below.

(2) *Capital heads.*—These deal with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character,

or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value; they also include final receipts of a capital nature intended to be applied as a set off to capital expenditure.

(3) *Debt heads.*—These comprise receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and the recoveries of the latter.

(4) *Remittance heads.*—These embrace all adjusting heads, under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the accounts department or between the Home Treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

19. No entries may pass into these books which have not first appeared in one of the regular monthly accounts, except—

(1) The ordinary opening and closing entries.

(2) Such corrections made after the despatch of the final accounts for March as have been sanctioned by the Auditor General.

20. The detailed instructions for Civil Audit offices in regard to the maintenance of these books are given in chapter 12.

21. The Auditor General maintains a Central Journal and Ledger which

The exchange accounts are each posted from the accounts of both the original and responding officers and are closed to balance.

22. No amounts may be written-off from balanced heads to "Government," either upon the Local or upon the Central Books, without a specific order of the Auditor General, and then only on the ground that the error is one of book-keeping only. Such amounts should not be debited or credited to a service head as loss or gain to Government.

1. These writes-off are shown in a separate entry (under the head 'Government') in the annual reviews of balances referred to in Articles 23 and 24.

23. Each Audit Officer is responsible for maintaining, either in his own office or in the office of some officer rendering accounts to him, the details of the amounts due to or by Government, working up to the balances on his own books. He is further responsible for reviewing these balances in the manner laid down in chapter 13, at the end of each year and for submitting a copy of his review to the Auditor General

1. Railway Accounts Officers submit their review to the Controller of Railway Accounts who submits a consolidated review to the Auditor General.

2. Reports on balances of remittance heads are also sent to the Auditor General: see Article 101.

24. The Auditor General after closing the Central Books draws up a report:—

(1) Agreeing the technical record of the books with the published Finance and Revenue Accounts.

(2) Reviewing and summarising the reports of the Audit Officers in respect of balances of debt heads.

Under Rule 21 of Auditor General's Rules this report is sent to the Governor General in Council for submission to the Secretary of State in Council.

Pro formâ Accounts.

25. As explained in Article 142 of the Audit Code, the Government system of accounts is not suitable for undertakings of a *quasi*-commercial character of which it is necessary to determine the financial results or the profit or loss. In such cases, these accounts are kept on a *pro formâ* basis. Rules pertaining to the capital and revenue accounts of Government residences and of administrative accounts of irrigation, navigation, embankment and drainage works are given in chapters 16 and 17. The general rules relating to *pro formâ* accounts of the Public Works Department are given in chapter XXI of the Public Works Account Code. In cases where no detailed instructions exist for maintaining any class of *pro formâ* accounts, the detailed rules required for the purpose should be framed by the Audit Officer with the approval of the Auditor General

New Returns.

26. No requisition for submission to an Audit office of new account returns should be issued by the Accountant General without reference to the Auditor General and if the requisition is to an officer not under the control of an Accountant General the views of the local authorities thereon should first be obtained.

Miscellaneous.

27. All communications on matters affecting the classification of receipts and charges, and on forms and procedure relating to accounts should always be addressed to the Auditor General.

1. Direct correspondence with the Auditor General by the Railway Accounts Officers is permissible on routine matters only. On all other matters the Controller of Railway Accounts or the Director of Railway Audit, as the case may be, should be addressed.

2. In the case of the Military Accounts Department all correspondence dealing with matters of principles, rules or other important subjects should be addressed by the Controllers of Military Accounts to the Military Accountant General. Direct correspondence with the Auditor General by Controllers is permissible in routine matters only and in connection with such other matters as may be agreed upon between the Auditor General and the Military Accountant General with a view to the expeditious disposal of business.

28. References in connection with subjects under the administration of the Controller of the Currency should ordinarily be addressed by the Civil Accountants General to the Controller of the Currency, *vide* Article 8 of the Audit Code.

1. In Madras and Burma the Accountant General is also entrusted with the duties of the Deputy Controller of the Currency.

Chapter 2.—Cancelled.

29-44.—Cancelled.

No. 50.

Page 11, Chapter 3—

General headings.

Insert the following after 'Account Current-General':—

" *Exchange Account Ordinary routine* ".................59.

(Correction to the Account Code, No. 50, dated the 1st November 1934.)

Introductory.

45. The rules regulating the conditions under which one Government or department may transfer any receipts or expenditure to another for adjustment in its books are given in Articles 33A and 110 of the Civil Account Code, Volume I, and Article 181 of the Audit Code.

46. Such transfer is effected (*i*) by classifying the transactions under the relevant head of account as given in Appendix 7 of the Audit Code, and (*ii*) by sending an account of the transactions, month by month, to the other party for incorporation in his own accounts.

47. The accounts referred to in Article 46 (*ii*) above are of two kinds :—

(*a*) Those which can be settled only by actual recovery of the net debit or payment of the net credit, *e.g.*, with Foreign States or other bodies whose finances are independent of those of the Government of India These accounts are of the nature of advance accounts only, though they are sometimes called " Accounts Current."

(*b*) Those in which no actual recovery or payment is required, *e.g.*, with Governments and Departments whose accounts come within the same system of account. In such cases, debits by A to B are set against the credits by B to A in the Central Books of the Auditor General. Such accounts are sub-divided into three classes :—

No. 51.

Page 12, Artic 47—

Delete the ords " or Exchange Accounts Current " occurring in the Second sub-paragraph of this Article.

(Correctn to the Account Code, No. 51, dated the 1st November 1934.

(*iii*) accounts between Audit circles which have no exchange accounts with each other, but which adjust their transfer transactions through a central account (*vide* Article 67).

(*i*) and (*ii*) above are technically known as Exchange Accounts or Exchange Accounts Current and (*iii*) is called Central Adjusting Account.

There is also another class of transfers in respect of cash remittances between different provinces Though each Accountant General exchanges accounts direct with all other Accountants General cash remittances for the sake of convenience are not passed through such exchange accounts. As regards cash remittance both accounting officers operate on the head "Foreign Remittances." The adjustments under this head are watched by the Controller of the Currency who renders an account of all such remittances to the Accountant General, Central Revenues

Inter-provincial and Inter-departmental Adjustments.

48. In cases of service rendered or stores supplied by one province or department to another for which adjustment in account is permitted, the serving province or department should take credit in its accounts by debit to the province or department served. The debit should at once be accepted in the account of the latter and adjusted to its proper head of account.

1. As an exception to this rule, original credits are afforded to the Accountant General, Central Revenues, by Account Officers of the indenting officers in respect of the cost of maps issued by the Map offices and supplies made by the Central Research Institute, Kasauli.

2. Debits and credits adjustable in the accounts of Forest Officers are dealt with in the manner prescribed in Article 706 of the Audit Code

49. Railway debits for amounts due on warrants and credit notes should be accepted in full in the accounts of the month in which they are raised, in the Railway Exchange Accounts, without reference to the issuing officers whose signature on such warrants or notes should be taken as final, subject only to readjustment, later on, of under or overcharges. The responding officer is not responsible for the correctness of the charges with reference to the railway tariffs but only for proper scrutiny with reference to the propriety of the [illegible]

50. The adjustment of the cost of supplies by the Military and Railway Departments will be made by the Civil Accountant General concerned, on receipt of the Exchange Accounts from those departments for the month in which the transactions are recorded; similarly, the adjustment of the cost of supplies by the Mathematical Instrument and Survey Departments will be made by the Audit office concerned on receipt of the Exchange Accounts from the Accountant General, Central Revenues, and the same procedure applies when stores or instruments are returned.

51. A responding debit or credit (*vide* Rule 1 below) should not, ordinarily, appear in accounts, in anticipation of the original credit or debit in the accounts

of the other party But any two Audit Officers may arrange in respect of any particular class of transactions, to afford credit in advance of the debit or *vice versa*, care being taken to prevent double adjustments. Debits on account of rents realised, on behalf of the Public Works Department, by disbursing or Audit Officers of other circles of audit, may be raised in anticipation of the corresponding credits, provided that they are supported by certificates in P. W A Form 48 (Statement of Rents recoverable from Pay Bills) signed by those officers.

1. An original entry is one in connection with which cash is either received or paid, or for which a transfer adjustment is made on account of stores or labour supplied, and may also be a write-back A responding entry is a response to an original entry and may also be a write-back.

52. Except as provided for in Rule 1 below, in Article 111 of this Code and in Rule 2 to Article 278 of the Civil Account Code, Volume II, net payments only should be entered in the account passed on to the other party.

1. In cases where pensionary charges are passed on to another Account Circle for adjustment without supporting vouchers and details in accordance with an arrangement [illegible]

2. The total credits and debits in an account current must correspond with the entries in the Consolidated Abstract and the Ledger. No differences should on any account be allowed and if any occur they should be investigated and reconciled.

3 In cases where the entire amount of a bill for leave salary is debitable to the Military Department the gross amount should be passed on to the nearest Controller of Military Accounts under Article 130-B, any recoveries on account of income-tax and other deductions being adjusted in the manner indicated in Rule 1 above.

53. When a charge is paid in one department, and passed on in account current to be adjusted in another, the paying department is responsible that it obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The Audit Officer of the adjusting department is responsible for auditing the charge to ensure (1) that it is a proper charge against a work, office, or other item of expenditure under his audit, and (2) that it has been duly sanctioned. It is not necessary for him to check the arithmetical calculations of the vouchers.

1 As an exception to the general rule contained in this Article, the audit of charges is, in the following cases, conducted by an Audit Office other than that which is responsible for the adjustment of the charge:—

(i) [illegible] dian Posts and [illegible] vice Force are [illegible]

(ii) The receipt and char[illegible] by Divisional Offi[illegible] Accountants Gen[illegible] the departments [illegible]

(iii) The Audit Officer who arranges for the payment of the commuted value of a pension, is responsible for the final audit of the charge, even though the debit may be passed on for adjustment in the books of another Account Officer.

(iv) Under mutual agreement between Governments, debits on account of pensionary charges may be passed on through the Exchange Account without supporting vouchers and details, the audit of such charges being conducted in full by the Audit Officer of the province in which the pensions are paid.

(v) When a Government servant is lent by one Government to another, his transit pay on reversion to the lending Government is audited by the Audit Officer of the lending Government, though the charge is adjustable on the books of the Audit Officer of the borrowing Government.

No. 169.

Pages 13-14, Article 53, Rule 1 (as amended by correction No. 103, dated the 2nd January 1936)—

Insert the following as clause (ix) of this Rule :—

"(*ix*) In respect of Remittance Transfer Receipts issued by Military Accounts Officers and paid at civil treasuries the responsibility for seeing whether the Transfer Receipts have been issued in accordance with the conditions and limitations prescribed therefor rests with the Audit Department Defence Services."

[Account Code, 1st Edition (Reprint), No. 169, dated the 1st August 1937.]

No. 170.

Page 14, Article 53, Note 1—

Substitute the following for this Note :—

"NOTE 1. —Cheques issued by Military Disbursing and Accounts Officers and Remittance Transfer Receipts issued by Military Accounts Officers ... [illegible] ..."

[Account Code, 1st Edition (Reprint), No. 170, dated the 1st August 1937.]

... adjusting department may not reject an item ... is not in order, or wanting; it should ... under objection. The chief question f... perly belong to the accounts of this office ; and if, on the face of the account, he cannot say that the item is not adjustable in the books of his province, he will accept it and adjust it against the proper service head ; though if it be imperfectly vouched or described, or seem rather to belong to another province, he ... 88, ... prescribed in Article

55. If, as in the case of supplies received from another department, the admissibility of the item depends upon the authority possessed by the officer, at whose instance the supplies have been received, to order the supplies,

charge, though adjusted against its proper service head as one which has actually occurred should be examined with reference to the authority or sanction required and if necessary, placed under objection in the same way as if the charge had been met by an actual payment by the officer concerned.

Accounts with Foreign Governments and Indian States.

No. 19.

Page 15, Article 56—

Substitute the following for this Article :—

"56. A list showing the names of foreign Governments, Indian States, etc., and of the accounts and departmental officers through whom the ... *should be* ... tain British ... nt General,

[Correction to Account Code, No. 19, dated the 1st J...

Mysore	Accountant General, Central Revenues.
.. ..	Do Punjab
..	Do. Central Revenues
men-	Accountant General who is the Audit Officer of the Political Officer-in-touch ... Government ...

No. 94.

...rection No. 19, dated the 1st June 1934)—

... 2 under this Article :—

... or stores supplied to Indian ... Railways ... vice or ... nt due, ... ry, the supplying ... to into a Gov... and when it is p... icer concerned through the exchange credit is passed on to ... n States from the Military Department account. The payment ... Military Accounts by means of cheques are made direct by the Con... or Remittance Transfer Rece...

(Correction to A... Code, No. 94, dated the 7th May 1935.)

... concerned, ... Accounts with Foreign Governments and Indian States" under "P.—Deposits and Advances," with the amount to be adjusted with that Government or State. After closing the month's accounts, an abstract of the account with each such Government or State should be sent to that body in such form and in such details as may be settled mutually. It is,

however, of great importance to obtain a formal acceptance of the account from such a body and to ensure the prompt settlement of the account.

1. Where deductions made from a voucher pertaining to a Foreign Government or Indian State are creditable to the Central or a Provincial Government, the debit to the Government or State concerned should always be for the gross amount.

[illegible]

are in direct political relationship with a Provincial Government, the report should be first addressed to that Government

Account Current.

General

58. An Account Current purports to be an extract from the books of the officer who despatches it, and to show the amounts he has passed to debit or credit of the other party to the account, with any necessary explanations of the credits, and with documents supporting the debits

1. As an account current is an extract from books which are only posted monthly, it is evident that an account current can only be sent monthly, and that supplementary statements of omitted credits or debits are impossible; errors, if any, necessitate debits [illegible] accounts.

59. The routine of an Exchange Account current is as follows: A, in his accounts, debits a certain charge to "Account current between A and B" a [illegible]; B, accept- n [illegible] current be- t [illegible] no further entries in account are required to complete the transaction But if A, after debiting B, discovers before the accounts for the year are closed that the charge should be debited elsewhere, he will in his next account, debit the proper account by minus debit to "Account current between A and B", thus cancelling the original debit raised by him It may happen that B may credit A in the same month in which A debits B In this case the two original entries will answer each other, and no further adjustment will be required

NOTE —Erroneous debits or credits adjusted in the accounts of a previous year should, however, be written back by fresh credits or debits and not by minus debits or minus credits.

No. 54.

Page 17, Article 60—

Substitute "Exchange Accounts" for the term "Accounts Curren occurring in line 1 and in the first column of the table in this Article.

(Correction to the Account Code, No. 54, dated the 1st November 1934.)

		Railway Accounts Officers ... him in Annexure A to Chapter 7.
Do.	Civil and Military (including Marine)	Each Civil Accountant General with each Military Accounts Officer including the Controller of Marine Accounts.
Do.	Military and Military (including Marine)	Each Military Accounts Officer with each other Military Accounts Officer including the Controller of Marine Accounts.
Do.	Posts and Telegraphs and Railways.	As detailed in Annexure A to Chapter 8 of this Code.
Do.	Posts and Telegraphs and Military (including Marine)	As detailed in Annexure A to Chapter 8 of this Code.
Do	Railways and Military	As detailed in Appendix 7 to the Audit Code against this Central Ledger head.

1. Railway Accounts Officers exchange lists of transfers with each other.

2. Cancelled.

3 The Controller of Marine Accounts maintains the progress registers in respect of the exchange accounts between him and all other Military Accounts Officers.

61. The heading or name of each Exchange Account is fixed and remains the same whether it appears on the books of one party to the account or on those of the other party, thus the account which is exchanged between the Accountant General, Central Revenues, and the Accountant General, Bombay, is called "Exchange Account between Central Revenues and Bombay" and never "Exchange Account between Bombay and Central Revenues", the Central Revenues side is the first side of the account and the Bombay side the second side.

Restrictions.

62. The general rule is that no item of receipt or payment should appear in an Exchange Account Current when no change in incidence is involved. Thus if interest on Debt of Central Government is paid in any province, the payment will be adjusted finally on the books of the local Accountant General. But if a receipt is received or payment is made by one provincial Government behalf of another such Government, the receipt (or charge) should be trans-d to the Accountant General of that Government. Except in the cases below all transactions pertaining to the Central Government should be in the central section of the books of the Accountant General in whose ile they are received or paid :—

Transactions pertaining to Railways, Military (including Military Engineer Services), Marine and Indian Posts and Telegraphs,

should be passed on for adjustment to the Audit Officers of the departments.

(ii) The transactions mentioned below, which are required to be brought together in a single account for the whole of India, should be passed on for adjustment through the exchange accounts to the Audit Officer named against each:

(a) Transactions referred to in Article 102 to the Accountant General, Central Revenues.

(b) Receipts on account of Baragora Salt—to the Ac[illegible] Bombay.

(c) Transactions relating to the Security [illegible] Road—to the Accountant General, [illegible]

(d) Transactions relating to the Northern In[illegible] ment—to the Audit Officer, Indian St[illegible]

No. 29.

Pages 17-19, Article 62—

(i) *Insert* the following as item (*h*) under clause (*ii*) of this ar[illegible].

"(*h*) Refunds made on the authority of the refund order [illegible]ued by the Collectors of Customs, Bombay and Karachi, on account of Indian Import duties on trade goods transmitted to Kashmir and Foreign territories———to the Accountant General, Bombay."

(ii) *Insert* the following as the second sub-paragraph of Rule 1 under this article :—

"This procedure is also followed *mutatis mutandis* in the case of the transactions mentioned in item (*h*) of clause (*ii*) above."

(Correction to the Account Code, No. 29, dated the 28th June 1934.)

2. In respect of receipts on account of excise duty on motor spirit and kerosene pr[illegible] duced in Burma and Assam and refunds of such duty, a monthly schedule showing the details should be sent to the Accountant General, Burma, or the Comptroller, Assam, [illegible] the case may be, in anticipation of the exchange accounts on the 10th of the month follow[illegible] ing that to which it relates. On receipt of these schedules, the Accountant General, Burm[illegible] and the Comptroller, Assam, should adjust the receipts and refunds under "I-Customs" in the accounts of the month to which they relate by debit to the provinces concerned [illegible] [illegible] schedule intended f[illegible] post before the 20th [illegible] the possibility of the [illegible]

3. The payment of the outturn certificate of the Bullion value of cut coins remitted by Railway Companies to the Mint will be debited by the disbursing Accountant General, in his Exchange Account with the Accountant General, Central Revenues, or the Accountant

No. 3.

Page 17, Article 62—

Insert the following as Rule 5 to this Article:—

"Income-tax transactions appearing in the Treasury Accounts in Bengal are passed on for adjustment to the Deputy Accountant General, Central Revenues, Calcutta."

[Correction to Account Code, No. 3, dated the 1st June 1934.]

... through the Exchange ... involve long correspondence with other Audit offices This rule may be abrogated at the option of a provincial Government

Form of Account and Procedure.

63. The form of Exchange Accounts Current between Civil and Civil, Civil and Military, Civil and Railways, Civil and Posts and Telegraphs, and

No. 68.

Page 19 Articles 63 and 64—

Substitute "Exchange Accounts" *for* "Accounts Current" in lines [illegible] and 6 of Article 63 and line 4 of Article 64, and *delete* "Current" in th[illegible] first line of Article 63.

(Correction to the Account Code, No. 68, dated the 1st November 1934)

[illegible]

plan prescribed in Articles 99 to 101 for Accounts Current between Civil and Civil Objections should be intimated by one party to the other in the manner laid down in Article 88.

1. The Chief Accounts Officers of Railways submit their Annual Consolidated Abstract of Progress Registers (Article 101) to the Auditor General through the Controller of Railway Accounts who verifies them with his final accounts

Exchange Accounts for March.

65. Every effort should be made to clear the Exchange Account items within the year of account. The Objection Statements (Article 88) must be despat[illegible] promptly after receipt of the preliminary account for March, and th[illegible] must be promptly answered: any new items which may come t[illegible] l be made the subject of correspondence; but no Accountant Ge[illegible] ke an adjusting entry on account of an item mentioned in corre[illegible] ticipation [illegible] unless th[illegible] tates dist[illegible] The final [illegible] t need [illegible] account, [illegible] s gross debit and gross credit.

The [illegible] ts for March should be despatched on dates [illegible] d for the accounts of other months, except [illegible] accounts, which should be despatched by [illegible] General, Central Revenues, will despatch [illegible] ry and Marine Departments for March [illegible] ctions should be completely adjusted by th[illegible] Accounts before the 1st of July, on which [illegible] al Accounts for March. Railway

Account Officers and the Accountant General, Posts and Telegraphs, close their accounts on the 10th May and the 31st July respectively. The final accounts of these departmental officers with each other should include responding entries only, and no original entries, except with the consent of the other party to the account: but in their final account with Civil Accountants General original entries may, if necessary, be included. The final March Accounts of Civil Accountants General should be despatched on the 10th August, and these accounts should not include any but responding entries, or entries mutually agreed on

NOTE —In the case of account between Civil and Civil, where the items are communicated by advance schedules, the consent of the other party may be assumed unless an item is definitely rejected

Central Adjusting Accounts.

67. Except as detailed in Appendix 7 to the Audit Code, there are no Exchange Accounts Current between the Audit circles noted below ... and credits arising between these circles are therefore pass... Adjusting Account (see Article 47).

Between Military and ...

Between Military an ...

Between Railways a...

Between Railways ...

The Auditor General watch... head and takes the neces... The detailed procedure pr... this account is given in Append...

Charges on account o... printing work done.

67-A. The cost of stat... pplied to and printing work done for the Provincial Governments and the Paying Departments of the Central Government, such as Post ... worked Railways, ... and branch presse... vinces or Departments by the Accountant General, Central Revenues, through the monthly Exchange Accounts with the respective account officers concerned. As the monthly debits raised by the Accountant General, Central Revenues, in his Exchange Accounts are based on approximate figures only, supplementary debits are raised by him annually, before the accounts are finally closed, against the several Provinces and Departments for the adjustment of the differences, if any, between the actual charges for the whole year and the approximate charges included in the monthly Exchange Accounts. Any adjustments due to variations between the March Final and the March Supplementary figures are carried out in the accounts of the following year.

67-B. A similar procedure is followed as regards stationery supplied to and printing work done for the Central Government by Provincial Stationery Depots and Provincial Government Presses, each Provincial Accountant General raising monthly debits against the Central Government either in his own books

or through the Exchange Account with the account officer concerned, by *per contra* credit to the receipt Major Head 'XXXIV-Stationery and Printing.' The cost of printing work done includes the cost of stationery used for such work. The cost of the stationery issued to a Provincial Press for such printing work is treated in the same way as that of other station-- '

No. 20.

Page 21, Chapter 3, Annexure A—
Delete this annexure.
[Correction to Account Code, No. 20, dated the 1st June 1934.]

Name of Accountant General with whom the State or Government is in account.	Name of State or Government.
Accountant General, Punjab.	Indian State of— Bahawalpore. Patiala. Nabha. Jind. Faridkot. Kapurthala. Kalsia. Ramgarh. Chamba. Mandi. Suket. Loharu. Sirmoor. Malerkotla. Bikaner (in respect of transactions relating only to the Sutlej Valley Project).
Accountant General, United Provinces.	Rampur. Benares. Tehri.
Accountant General, Bihar and Orissa.	Narsinghpur.

Name of Accountant General with whom the State or Government is in account.	Name of State or Government.		
	(1) Agency.	(2) States, Chiefships and Estates.	
Accountant General, Central Revenues	Central India Agency	Indore (a)	Hirapur.
	Baghelkhand Agency	Rewa (a)	Kalinjar Chaube.
		Baraundha	Jagirs (viz.
		Nagod (a)	Bhasaundha,
		Maihar (a)	Kamta Rajaula,
		Sohawal	Pahra,
		Kothi	Paldeo,
		Jaso (a)	Taraon)
	Bhopal Agency	Bhopal (a)	Kurwai (a).
		Rajgharh	Mahamadgarh.
		Narsingarh	Basoda.
		Khilchipur (a)	Pathari.
	Bundelkhand Agency	Orchha	Garauli.
		Datia (a)	Gaurihar.
		Samthar (a)	Hasht Bhaya Jagirs
		Panna (a)	(viz.,
		Charkhari (a)	Banka Pahari,
		Ajaigarh	Bijna,
		Bijawar (a)	Dhurwai,
		Baoni (a)	Tori-Fatehpur).
		Chhatarpur (a)	Jigni.
		Sarila (a)	Laughasi.
		Alipura	Naigawan Rebai.
		Beri	..
		Bihat	..
	Malwa Agency	Dewas (Senior)	Pathari (Dewas).
		Dewas (Junior)	Sadakheri.
		Jaora (a)	Sarwan.
		Ratlam (a)	Shujaota.
		Sitamau	Sidri
		Sailana	Sirsi.
		Piploda	Tal
		Bhojakheri	Uparwara.
		Bilaud	Uplai
		Borkhera (Dewas)	..
		Borkhera (Jaora)	..
		Kherwasa	..
		Khojankhera	..

Name of Accountant General with whom the State or Government is in account.	Name of State or Government.		
	(1) Agency	(2) States, Chiefships and Estates.	
Accountant General, Central Revenues—*contd.*	Southern States Agency	Dhar (*a*) ..	Chhota Barkhera.
		Jhabua .	Dotria.
		Barwani ..	Garhi.
		Ali Rajpur (*a*)	Kachhi Bardoa.
		Jobat (*a*) ..	Kali Baori.
		Mathwar ..	Kothide.
		Kathiawara (*a*)	Mota Barkhera.
		Ratanmal ..	Multhan.
		Jamnia .	Rajgarh.
		Nimkhera ..	..
		Bakhatgarh ..	..
		Bharudpura ..	..
	Gwalior (*a*).		
	Khaniadhana Jagir		
	Jaipur (*a*).		
	Kishengarh		
	Udaipur (*a*).		
	Jodhpur (*a*).		
	Jaisalmer.		
	Bikaner (in respect of all transactions other than those relating to the Sutlej Valley Project) (*a*)		
	Sirohi (*a*).		
	Jhalwar (*a*).		
	Kharatpur (*a*)		
	Dholpur (*a*).		
	Karauli.		
	Alwar (*a*).		
	Kotah (*a*).		
	Bundi (*a*).		
	Tonk (*a*).		
	Shahpura (chiefship).		
	Dungarpur (*a*).		
	Banswara.		
	Partabgarh.		
	Kushalgarh (chiefship).		
	Nepal (*a*).		
	Sikkim (*a*).		
	Tibet (*a*).		
	Kalat (*a*).		
	Lasbela (*a*).		

N.B.—(*a*) are in account at present.

PART II.
Accounts Current.

Chapter 4.—Accounts Current between Civil and Civil.

Introductory.

68. The instructions in this chapter relate primarily to the procedure observed in Civil Audit offices in respect of accounts exchanged with other Civil Audit offices ; but they apply generally to the treatment of Exchange Accounts in all Audit Offices.

1. The special procedure applicable to the outward account sent to the Accountant General, Central Revenues, is described in Chapter 5.

Form of Account.

69. An Exchange Account contains two kinds of items, *viz.* :—

1st.—Transactions of which the Audit Officer receiving the account obtains information through another part of his accounts also, [illegible]

rangements for "Foreign Remittances" have practically superseded heads I and II (Article 70) in accounts between Civil and Civil except in the cases of cheques drawn on Civil treasuries by Public Works and Forest Officers in account with another Accountant General and payments into treasuries by such officers.

2nd.—Transactions of which the Audit Officer receiving the account gets no information, except through it, and which he has therefore to deal with when he receives it, *e.g.*, payments and receipts by one Accountant General on account of another, which the latter must, on receipt of the Exchange Accounts, bring within his own accounts.

70. A Civil Exchange Account, therefore, is classified under four chief heads (though heads I and II are not used in all cases) as follows (taking, by way of example, the account between the United Provinces and Punjab) :—

Of the first kind . . .	I. Remittances to United Provinces from Punjab. II. Remittances to Punjab from United Provinces.
Of the second kind	III Items adjustable by United Provinces. IV. Items adjustable by Punjab.

For further classification see Annexure A.

1. The classification of Exchange Accounts under four heads is intended only as a convenient working arrangement, and should not be understood as implying any division of responsibility (*see* Article 75)

71. Every Exchange Account will be in the following form, and should be printed on foolscap paper, the example taken being that of the outward account from Punjab to United Provinces

Exchange Account between United Provinces and Punjab for the month of.. .....

Punjab side	Receipts.	Outgoings.
Opening balance, reckoning from April 1st.		
I. Remittances to United Provinces from Punjab (Schedules A and B)		
II. Remittances to Punjab from United Provinces .		
III. Items adjustable by United Provinces (Schedules C and D)		
IV. Items adjustable by Punjab .. .		
Total ..		
Balance carried forward to next account ..		
Grand Total ..		

72. There will be four schedules attached to each Exchange Account, namely :—

A.—A schedule, in Form 4, giving details of debits under head I or II (as the case may be), *viz.*, remittances to the Audit Officer receiving the account.

B.—A schedule, in Form 4, of credits under head I or II. In the case of remittances of Public Works and Forest Officers (*vide* Article 69), this schedule is prepared in respect of remittances received at treasuries from these officers. In the case of other remittances, this schedule is, for the most part, in respect of writes-back of debits.

C.—A schedule, in Form 5, of debits under head III or IV (as the case may be), *viz.*, items adjustable by the Audit Officer receiving the account.

D.—A schedule, in Form 5, of credits under head III or IV.

1. In respect of remittances into treasuries by Public Works Officers who are in account with another Accountant General, both the remitting and the receiving provinces [illegible]

2 Head IV in this case contains the adjustments made by Punjab of items which, in the first side of the account, namely, the inward account from United Provinces are entered under IV.—Items adjustable by Punjab, and as the entries under this head ordinarily represent responding adjustments only, there is no occasion for giving details.

3 Writes-back of debits or credits made in a former month under head III will of course be made under head III.

73. The prescribed classification of transactions of the Exchange Accounts between Civil and Civil is set forth in the annexure to this chapter. With the exceptions stated below, all transactions should be detailed in the schedules, the items being arranged in accordance with the prescribed classification.—

(*a*) In the case of cheques and remittances of Public Works Officers, it is sufficient to state, in Schedule A or B, as the case may be, the amount paid or received at each treasury on account of each Public Works division Treasury consolidated receipts should accompany the schedules, but it is not necessary to forward paid cheques.

(*b*) Public Works outward items which present transactions for which Advices and Acceptances of Transfer (P. W. A. Forms 55 and 56) are exchanged direct by Divisional Officers of the two provinces, should be detailed in a List of Advices of Transfer, Form 6, separately for debits and credits, and in Schedule, C or D, as the case may be, only the total of the List should be shown, as a single entry.

(*c*) Public Works outward items which represent charges for work done should be supported by certificates in the form prescribed in Articles 611 and 615 of the Audit Code except in the case of certain works of other departments which are executed as a standing arrangement and in respect of which the Accountant General acts as a sub-Audit Officer of the Audit Officer of the department concerned (*vide* Article 614 of the Audit Code). [illegible] in the details

(*d*) Public Works outward items which represent receipts realised, as a standing arrangement, on behalf of the departments referred to in clause (c) above, should also be shown as a single entry in the schedule, supported by a subsidiary schedule giving such details as may be required by the Audit Officer concerned.

Due Date.

74. The due date for the despatch of the Exchange Account with Central Revenues is the 25th of the next month, and of other Exchange Accounts, the 3rd of the second month after the month for which the transactions are reported , but the Accountant General, Central Revenues, will despatch his Exchange Accounts on the 18th of the second month. The final Exchange Account for March is, however, due on 10th August. Adjustments made after the despatch of the final accounts for March are communicated to the Audit Officers concerned by means of supplementary Exchange Accounts, but schedules should be sent in advance of the account. The last of these supplementary Exchange Accounts should be despatched not later than the 10th of October. Before despatch, the account should be examined by the Superintendent who must see that the figures agree with those in the books, that all necessary explanations are given, and that all documents are attached, or their absence explained and the necessary action taken

Exception.—The Accountant General, Burma, is permitted to send his exchange accounts for March with the Central Revenues on the 4th May.

Disposal of Account.

75. Both parties to an account will be equally responsible for the adjustment and clearance of each item passing through it. Thus the Audit Officer who sends out the account must, in the case of items falling under heads I and III, if his account is the second side, or in the case of those under heads II and IV, if it is the first side, not only state the items correctly and be prepared to give any information required regarding them but must also keep [illegible] peedy [illegible] spon- [illegible] finds any item which in the case of head I or II he cannot trace, or in the case of head III or IV which he is not prepared to accept and respond to, he must induce the other party to write back the original credit or debit. If the matter cannot be settled by correspondence, a reference should be made to the Auditor General; but until the item is adjusted by the receiving officer or written back by the originating officer, both parties remain equally responsible for the outstanding.

1. To enable an originating officer to ascertain whether an item passed on by him under head III or head IV has been adjusted or not, a reference to the serial monthly numbers of the items of previous months still outstanding should be noted at the beginning of each Objection Statement and in the Objection Book prescribed in Article 88. In the case of heads I and II where remittance registers are not maintained, *e.g.*, for transactions under head II, where the party's side is the first side to the account, it is necessary to take action only when the outstandings, as worked out in the progress register, represent a large amount.

2. In respect of items adjustable in the accounts of Public Works Officers the rule in this Article is subject to the provisions of Articles 91 *et seq.*

3. In respect of remittances into treasuries made by Public Works Officers who are in account with another Accountant General, the rule in this Article is subject to the qualification that, as in respect of cheques of such officers, the primary responsibility for watching the clearance of transactions devolves upon the Accountant General who audits the accounts of the Public Works Officers concerned.

76. Items shown under " Remittances to " and " Items adjustable by " other Provinces and Departments should not be written back without the previous consent of the Province or Department concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry.

77. In the case of items under head I or II, the credits will usually be known before the debits appear in the Exchange Account. The procedure for watching the adjustment or transactions, under these heads, of Public Works Officers who are in account with another Accountant General, is described in Articles 695 and 696 of the Audit Code. This procedure may also be adopted *mutatis mutandis* for watching the progress of adjustment of forest cheques drawn on, and remittances into, treasuries in other Audit circles. To watch the adjustment of transactions of other classes, the credit in each outward account should be posted in a register in Form 7.

78. The serial numbers in this register should run on from month to month and sufficient space should be given to each item to note quotations of correspondence

79. The Superintendent must initial the monthly total in the register after agreeing it with that of the schedule accompanying the outward account, and see that the corresponding entries from the inward accounts are also posted into the register If any differences are noticed, necessary action should be taken

80. In the case of transactions under head III or IV, as the case may be, the items of the inward account will be posted individually, in consecutive order, in two adjustment registers, Form 8, for credits and debits, respectively.

NOTE—A debit on account of "Foreign Bills—cancelled" appearing in an Inward Account may, at the discretion of the Accountant General, be posted as a *minus* item in the Adjustment Register for Credits.

81. Immediately on receipt of the inward account, items, which are adjustable in Public Works divisional accounts but have not been included in the Lists of Transfer Advices [Article 73 (*b*)] received with the exchange

in departmental abstracts, suspense slips are prepared in Form S.Y. 34. All suspense slips are entered in the list of suspense slips (Form 5-A, Audit Code). This list, with the suspense slips themselves and the supporting vouchers or other documents, is then sent to the departmental auditors concerned for audit

and necessary adjustment At the same time, the audit sections concerned are required to audit and classify such of the other charges and credits as are not adjustable in Public Works or Departmental accounts. As soon as this has been done (in any case not later than 10 days after the receipt of the inward account in the office), and the lists of suspense slips have been received back with the prescribed certificate of adjustment, which should be not later than 4 days after the receipt of the inward account in the office, the Inward Adjustment Register (Form 8) is posted The amount of the lists of suspense slips is classified under the detailed head opened for the department concerned under the suspense head, and the entries are then made in columns 4 and 5 of the Register

All Public Works items are entered in the first of the columns headed "Omitted," and transferred to the special adjustment register for such items (*vide* Article 92) The other items are posted in columns 4 and 5 under the appropriate debt or remittance head of account. The following procedure should be observed in posting the Register.

If the item in an inward account is a write-back of one previously rejected or if the response to any item has already appeared in an outward account, the inward debit or credit, as the case may be, is shown in red ink in column 7. If the response has not already appeared in an outward account and the item is susceptible of adjustment, even though it cannot be treated as finally disposed of, a suspense slip is prepared in Form S.Y. 34 and sent to the departmental section concerned for adjustment. On receipt of the necessary certificate of adjustment, it is entered in columns 4 and 5. Such items, even [illegible] ms rejected" [illegible] " and items [illegible]

82. The entries should be initialled by the Examiner after the vouchers or lists which require examination or audit or comparison have been finally disposed of, or the amounts entered in the Objection Book and the Special Adjustment Register for Public Works Items, Form 10.

83. Before passing the Inward Adjustment Registers, the Superintendent should see—

(*1*) that the totals in columns 7 and 9 agree with the corresponding figures in the Special Adjustment Register of Public Works Items and the Objection Book respectively;

(*2*) that the total of "adjusted" and "omitted" items is equal to the total of the inward account after allowing for (*i*) the deductions shown in column 4 and (*ii*) the *minus* entries of the inward account.

84. The Superintendent should then write the words "disposed of" with his initials on the inward account and file it. Care must be taken that adjustments are made only from the adjustment registers, and not from the exchange account itself or any other document.

85. An arrears adjustment, that is, an adjustment of an item rejected, or outstanding from a previous account should be entered in the register in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

86. The grand total [illegible] entered in the column " [illegible] Abstract by each adjust [illegible] the same detailed head, the figures should first be posted at foot of the abstract, for which purpose sufficient space is left at the foot of each page.

87. When all the Exchange Account adjustments of the month have been posted in it, the Exchange Account Abstract will be totalled and it will then be examined by the Superintendent of the Section who will submit it to the Gazetted Officer in charge for approval. After it has been passed by the latter, the Abstract will be made over to the Compilation Department.

Objections.

88. Every item which is not finally disposed of will be entered in an Objection Statement and Objection Book, the former being similar in form to that prescribed in Chapter 42 of the Audit Code, but it will contain only four money columns for items under objection, *viz.*, for debits and credits under the two heads, "Items accepted but awaiting clearance," and "Items rejected." A Check Number Book, similar to that prescribed in Article 769 of the Audit Code, should be maintained to show the issue, return and disposal of objection statements. For objections relating to Public Works items see Article 95.

1. The debit items should be entered first and after them the credit items.

2 At the beginning of each Objection Statement, and in the Objection Book, should [illegible]

88A. A consolidated list should be prepared of all the items remaining [illegible] uld be shown a summary [illegible] with reference to each [illegible] ed Officer not less frequently than once a month.

89 An adjustment register, corresponding to the Objection Book, will be kept in Form 9 and worked on the plan described in Chapter 42 of the Audit Code.

Advances and Suspense Items.

90. No "Advances Recoverable" or other "Suspense" item should be [illegible] count, pending recovery. It should [illegible] d and must be entered in the proper [illegible] 779 and 782).

Adjustment Register of Public Works Items.

91. Items of the inward exchange account which are adjustable through Public Works divisional accounts are of two classes :—

(*1*) those for which Advices and Acceptances of Transfer (P. W. A. Forms 55 and 56) are exchanged direct between Divisional Officers of the two provinces under the rules in Chapter XVI of the Public Works Account Code, and

(*2*) all other items, whether representing transactions between two Public Works Officers or those between a Public Works Officer and an officer of another department.

92. All these items, when excluded (Article 81) from the Inward Adjustment Register, F [illegible] ing Response) of [illegible] Items Items in [illegible] received with the exchange account should be detailed individually and not treated as a single item as shown in the exchange account. *Minus* debits or credits should be posted as *minus* items in the debit or credit register as the case may be

93. From the divisional Schedules of Remittances for debits or credits, as the case may be, should be posted Part II of this register, and the total of the month's postings should be agreed with the corresponding figures in the Detail Book.

94. Each item entered in Part II for the month should next be traced in Part I for the same and previous months, and particulars of its response should be recorded in the columns provided for the purpose in that Part. An Abstract should finally be prepared in a suitable form similar to Audit Code Form 81.

95. Items which Divisional Officers are unable to accept, and which have therefore to be rejected, should be entered, as soon as the objection is known to the Audit office, in a supplementary (Public Works) section of the Objection Book and of the Objection Statement referred to in Article 88, an entry being made simultaneously in columns 9 and 10 of Part I of the register in Form 10. Items thus objected to will continue to be included in the "Unresponded balance carried forward" of Part I, until either withdrawn by the originating province or responded to, on reconsideration, by the Divisional Officers concerned

96. If any debit or credit which has been rejected is eventually withdrawn by the originating province, the *minus* debit or credit which will appear, in rectification of it, in a fresh account, will clear the item. When the *minus* debit or credit is posted in Part I of Form 10 of the month in which it appears, a red ink line should be drawn through columns 6—11, and simultaneously the name of the month of withdrawal should be noted against the original item in column 11 of Part I. But if a rejected item is ultimately

responded to by the Divisional Officer concerned, it should be dealt with under Articles 93 and 94, and the fact of the withdrawal of the objection should be recorded against it by writing the word "Accepted" in red ink in column 11.

97. Items of class (2) referred to in Article 91 which Divisional Officers have responded to provisionally (*vide* paragraph 491 of the Public Works Account Code) but which cannot be treated as finally settled, should also be brought on to the supplementary section of the Objection Book and Objection Statement under "Items adjusted but awaiting final clearance" and their clearance should be watched through the Objection Book. In the adjustment register these items are treated as having been brought to account, and thus removed from the unresponded balance of the exchange account.

98. The inward exchange account clerk will receive direct from Divisional Officers (*vide* paragraph 491 of the Public Works Account Code) the earliest intimation of all objections which are to find a place in the Objection Book. As an additional precaution, he will also receive intimations from auditors of the Works Audit Department, from time to time, of any objections of this class which may come to their notice in the course of audit, *vide* Article 612 of the Audit Code.

[illegible]

Progress Register

99. The progress of the adjustment of each Exchange Account should be watched by means of a register in Form 11 in which the totals of the prescribed heads should be entered monthly separately for the inward and the outward accounts. The outward figures should be entered first for the twelve months and for March final and supplementary, and the inward figures should be similarly entered below them. Annual totals should be made of all the eight columns separately for the inward and the outward accounts and grand totals of the two made with opening and closing balances.

100. (*a*) The progress of adjustment under all heads should be watched closely, that under heads III and IV being tested in detail month by month.

(*b*) The unadjusted balance under heads I and II should ordinarily be small, as most of the items are cleared during the same month. The balances should, however, be tested from time to time. See also Articles 77 to 79.

(*c*) The normal course of the clearance of items under heads III and IV is as follows: items which are adjustable by "this office" appear in the outward account of the month following the month of the inward account, and the response to those which are adjustable by the other party should similarly appear in the inward account of the month following that in which "this office" shows them in the outward account. The exceptions to this are:—(*i*) the clearance of Public Works items of class (2) referred to in Article

91, which have to be intimated to Divisional Officers for adjustment in their accounts, is necessarily one month behind, (*ii*) Public Works items of class (1) referred to in the same Article may at times be responded to in the very month in which they appear in the inward exchange account, and (*iii*) as far as possible, all items should be cleared within the accounts of the year (*vide* Article 65), those which cannot be adjusted in the accounts for March in the ordinary course being brought to account in March final.

This clause is not wholly applicable to the adjustment of inward exchange accounts received from the Accountant General, Central Revenues.

101. After the March final accounts have been despatched, the balances outstanding under heads I and III or II and IV, as the case may be, should be communicated to the other party to the account. As soon after the close of Supplementary accounts for March as possible an Annual Consolidated Abstract of Progress Register prescribed in Article 99 should be sent to the Auditor-General and to the other party to the account, in Form 12, with detailed explanation, on the reverse of that form or in Form 12A, of the balance outstanding under I and III or II and IV, as the case may be.

ANNEXURE A.

(Vide *Article 70.*)

The further classification of Civil Exchange Accounts is as follows :—

REMITTANCES TO—

Payment into treasuries by officers of the Public Works and Forest Departments.
Cheques of Public Works and Forest Department Officers.

ITEMS ADJUSTABLE BY—

Foreign Supply Bills (drawn on—).

Page 33, Annexure A to Chapter 4.— No. 82.

Delete the words "Receipts and" from the item "Receipts and paymen[ts] on account of the Bureau of Central Intelligence."

(Correction to the Account Code, No 82, dated the 1st November 193

[illegible]able by Central Revenues :—

Charges for loss on withdrawal of Copper coin.

Receipts and payments on account of the Bureau of Central Intelligence.

Receipts and payments of Imperial Meteorological Department.

~~Mint (Calcutta)~~. Vide C Slip No. 160.

Survey of India.

Geological Survey.

Archæological Survey.

Expenses of Governor-General, etc., on tour.

Haulage charges of carriages of Members of the Viceregal Council.

Receipts and charges of Baluchistan Administration (Civil).

Simla Payment (Punjab)

P——d Allowances of the Inspection Accountants attached to the office of the

No. 24.

Page 34, Chapter 4, Annexure A—

Delete the following item from "items adjustable by Central Revenues":—

'Convict charges at Port Blair (recoveries from Indian States made at instance of Accountant General, Central Revenues).'

[Correction to Account Code, No. 24, dated the 1st June 1934.]

Service Funds (see Chapter 20 of the Audit Code).

Colonial Government, Mauritius

Colonial Government, Ceylon.

Colonial Government, Straits Settlements.

Colonial Government, Hong Kong

Federated Malay States.

Kedah.

Kenya Colony and Protectorate.

Uganda.

Nyassaland

Somaliland.

Southern Rhodesia.

Tanganika territory.

Mesopotamia.

Command Paymaster, Tientsin.

Command Paymaster, Hong Kong

Command Paymaster, Singapore.

Charges of Perso-Afghanistan Frontier, Khorasan.

Charges for organizing Imperial Service Troops.

Central Trust Interest Account.

Sale-proceeds of Dr. Moore's Manual of Family Medicine and Hygiene for India.

Sale-Proceeds of Tide Tables.

Sale-proceeds of Journal of Indian Arts.

Railway charges for distinguished visitors to India incurred under special orders of the Government of India.

Payments by local Governments on account of the cost of the anti-rinderpest serum supplied from the Imperial Bacteriological Laboratory, Muktesar.

Consular and Diplomatic Services in Persia.

Transactions relating to the Provincial Loans Fund

Home and Revenue Department's Expenditure.

Imperial Cadet C—

No. 10.

Page 35, Annexure A to Chapter 4—

Delete the following item from the list of special items adjustable Central Revenues :—

'Examination fees in respect of examinations conducted by the Pub Service Commission.'

[Correction to Account Code, No. 10, dated the 1st June 1934.

No. 6.

Page 35, Annexure A to Chapter 4—

No. 27.

Page 35, Annexure A to Chapter 4—

For the entry 'Transactions relating to Civil Aviation' *substitut* 'Expenditure chargeable to Civil Aviation'.

[Correction to Account Code, No. 27, dated the 1st June 1934.]

Fund realized from officers (including officers in foreign service) of the Indian Audit and Accounts Service and from all permanent and provisionally permanent Assistant Audit Officers and Assistant Accounts Officers attached to Audit Offices including the office of the Accountant General, Central Revenues. Also items for subscriptions to the General Provident Fund realized from Officers (including those in foreign service) of the Survey of India, Geological Survey and Archæological Department except in Burma where the accounts are maintained by the Accountant General of that Province.

~~There are also special items of "Service Funds," "Mysore Assigned~~

There are also special items of "Service Funds", "Mysore Assigned Tract" and "Mysore Residency" under "Items adjustable by Madras", special items of "Mint" and "Service Funds" under "Items adjustable by Bombay" and special items of "Mint" under "Items adjustable by Bengal".

[Correction to the Account Code, 1st Edition (Reprint), No. 161, dated the 1st April 1937.]

(*b*) General Family Pension Fund.

(*c*) Hindu Family Annuity Fund.

(*d*) Bengal Christian Family Pension Fund.

(*e*) Bengal and Madras Service Family Pension Fund.

Chapter 5.—Exchange Account with Accountant-General, Central Revenues.

Introductory.

102. The Exchange Account with the Accountant General, Central Revenues, is peculiar in this respect that several kinds of service and debt items are adjusted through it, instead of directly against the appropriate heads on the local books. A list of these items will be found in the Annexure to the preceding Chapter.

103. As it is of great advantage that these items should be adjusted upon the Central Revenues accounts of the month to which they appertain, the outward account with Central Revenues should be sent out as soon as possible and in advance of the other accounts

Central Departments.

General Rules.

104. The receipts and charges of the Department mentioned in Article 403 of the Civil Account Code are brought to account and audited by the Accountant General, Central Revenues, while the receipts and charges of the Indian Stores Department and the Northern India Salt Revenue Department are now audited and brought to account by the Audit Officer, Indian Stores Department.

105. Separate schedules of any receipts reported by treasuries should be despatched to the Accountant General, Central Revenues, in anticipation of the Exchange Account, in which the receipts will be credited; but in the case of non-Civil Departments they may be sent with the Exchange Accounts. The receipts of the Northern India Salt Department are reported

they relate with a covering list showing—

1. Name of treasury.
2. Number of schedules.
3. Account of each schedule.
4. Total receipts at each treasury.

The Accountant General, Posts and Telegraphs, will similarly communicate to the Audit Officer. Indian Stores Department, on the seventh day of the month following that to which they relate the receipts of the Northern India Salt Department credited in Post Offices

106. The charges of these departments are paid locally under the rules laid down in Chapter 22, Civil Account Code, and are reported to the Accountant General in bi-monthly schedules As soon as these schedules are received they should be checked with the supporting vouchers and the total of each schedule should be checked with the list of payments. A covering list should then be prepared in Form 12-B separately for each department and despatched to the Accountant General. Central Revenues or the Audit Officer. Indian Stores Department, as the case may be, with schedules supported by vouchers excluding paid cheques in anticipation of the Exchange Accounts in which the charges will be debited

The vouchers excluding paid cheques for expenditure incurred by non-civil departments will be forwarded with the Exchange Accounts

1. Objections raised by the Accountant General, Central Revenues, after audit of these charges will be communicated to the Accountant General only if the action of the Treasury officer is irregular, or if further action is required of the Audit Officer.

Survey of India

107. The special rules for the apportionment of Revenue and Forest Surveys carried out by the Survey of India and of Forest maps prepared by them are given in Chapter 6 of the Audit Code. The adjustment of expenditure between the Central Revenues and the local books. will be made at the end of the year, under instructions from the Accountant General, Central Revenues

1. Amounts recoverable from private estates for survey work done are transferred at the end of the year from the Central Revenues books to the Province concerned, where they are held under Advances Recoverable pending recovery from the estates.

2. The cost of maps supplied by the Map Offices to each Government and Administration is adjusted in the following manner :—

The supplying office sends to each account officer in India a monthly list of issues accompanied by the accepted invoices in respect of supplies to officers under his audit [illegible]

India " for the total amount of the list. The credits thus received through the Accountant General, Central Revenues, are adjusted by the Deputy Accountant General, Central [illegible]

Ancient Monuments.

108. Receipts and Expenditure pertaining to works executed by local Governments in connection with ancient monuments as defined in section 2 (1)

of the Ancient Monuments Preservation Act, 1904, which are declared to be protected monuments under section 3 (1) of that Act, are audited by the local Accountant General and passed on to the Accountant General, Central Revenues, for adjustment

The totals only of receipts or payments need be shown in the schedules, any particulars required by the Accountant General, Central Revenues, being given in separate statements.

NOTE.—This rule does not, however, apply to the receipts and expenditure in connection with protected monuments which have been removed from the operation of the exception specified in clause (a) of entry 6 in Part II of Schedule I, and in clause (a) of entry 6 in Schedule II, of the Devolution Rules, by notifications issued by the Governor General in Council in the Gazette of India, or in connection with such protected monuments in the Central areas, as have been specifically removed from the administrative control of the Archæological Department

Home and Revenue Departments' Expenditure.

ticles 125 to 131 of the Civil Account
it of the Accountant General, Central
eneral, should be debited to the Ac-

Page 38

thi.

rtment.

111. [illegible] and compensatory allowances (other than travelling allow[illegible] azetted officers attached to the offices of the Civil Accountants General should be passed on to the Accountant General, Central Revenues, for adjustment in his books The deductions from the bills of these officers on [illegible] t

The pay and allowances of the Inspection Accountants, which are debitable to the budget grant of the office of the Auditor General in India, are passed on in the Exchange Account with the Accountant General, Central Revenues.

Remittances of Coin.

112. The expenditure on remittances of treasure is adjusted in the local books by charge to "38. Currency—Charges for remittance of treasure". Charges for loss on withdrawal of copper coins should be debited to Central Revenues, after being audited by the paying Accountant General, who should retain the vouchers but certify in the Exchange Account that the charges have been audited and the vouchers retained by him.

113. *Cancelled.*

No. 23.

Page 39—

Article 114—

Delete this Article with its heading.

[Correction to Account Code, No. 23, dated the 1st June 1934.]

... of con- ... the Accountant General, Central Revenues, who, on receipt of the information, issues instructions for the recovery of the amounts to the Audit Officer of the province concerned, who will, when the amount is recovered pass on the credit to the Accountant General, Central Revenues, in his Account Current with Central Revenues

Accounts with British Colonies, Protectorates, etc.

115. The Accountant General, Central Revenues, exchanges regular two sided accounts with the following Colonies ...

No. 33.

Page 39, Article 115—

(i) *Add* "Shanghai" as item No. 4A, in the list of British Colonies a... Protectorates, etc, given in this Article.

(ii) *Introduce* the following as an addition to Note 4 under t... Article :—

"Similarly the accounts with Shanghai are rendered to the A... Paymaster, Shanghai".

(Correction to the Account Code, No 33, dated the 3rd September 19...

... on account of these Governments are to be passed on to the Accountant General, Central Revenues, through the Exchange Accounts.

1 Charges ... traits Settlements recoverable from the Imperial Exchequer, London, shou... in the London Account Current.

2. Co... is recovered from Straits light dues collections and credited to I...

No. 59.

... " *for* "Exchange Accounts" ...

...59, dated the 1st November 1934)

...ters, Tientsin.

Page ... ong Government are paid in London

Intr.

"There ...

Central Reven...

No. 91.

Page 40, Article 116—

Delete rule 6 under this article.

[Account Code No. 91, dated the 1st February 1935.]

---

6 Military Pensions paid by the East African Representative in Kenya of the Ministry of Pensions are adjusted through the India Office.

Note.—The institution of Exchange Accounts between the Accountant General, Central Revenues and the above colonies, etc., does not preclude the direct settlement of transactions between an authority of that colony or Protectorate, etc., and an Account Officer in India in cases in which it has been customary in the past to effect settlement in that manner, *e.g.*, Postal and Money Order transactions and Military transactions settled through I. A. F. A. 602 or A. F. O. 1706.

116. Contributions for pensions and the capitalised value of wound, etc. pensions of Government servants lent for service under the above colonies and Protectorates and Mandated territories are also included in the Exchange Account, rendered by the Accountant General, Central Revenues.

No. 69.

Page 40, Article 116.—

Substitute "Account Current" for "Exchange Account" in the fourth line of this Article.

(Correction to the Account Code, No 69, dated the 1st November 1934.)

118. Balances ...

of cheques or Bills of Exchange as arranged mutually with the Government of the Colony. Protectorate or Mandated territory concerned.

Mesopotamia.

119. The Government of India do not render any accounts to the Government of Mesopotamia (Iraq) The Government of Mesopotamia (Iraq), however, maintains a current account with the Government of India, which is rendered to the Accountant-General, Central Revenues, through which claims of Governments and Departments in India against Mesopotamia (Iraq) and *vice versa* are settled in accordance with the procedure described below.

All Account Officers in India send direct to the Accountant-General, Baghdad, a monthly statement of claims against the Mesopotamia (Iraq) Government supported by vouchers with instructions to credit the amounts in the accounts rendered by him to the Accountant-General, Central Revenues. The Accountant-General, Baghdad, credits the amounts due to the Account Officers concerned, separately, in the accounts sent by him to the Accountant-General, Central Revenues. Claims due to or by the Mesopotamia (Iraq) Government are adjusted by cash payment by the Accountant-General, Central Revenues, or the Eastern Bank, Limited, Bombay, as the case may be.

Note ... Govern-

Chapter 6.—Accounts Current between Civil (ir[illegible]

No. 61.

Page 41, Chapter 6—

Substitute " Exchange Accounts" *for* " Accounts Current " in the title of this chapter.

(Correction to the Account Code, No. 61, dated the 1st November 1934.)

[illegible]	[illegible]	Leave salaries and pensionary charges	130-B
Deceased Soldiers' and Deserters' Estates	127	Charges on account of printing work done for and stationery supplied to the Army in India	130-C
Military treasure-chests	128		

Schedules of Receipts and Payments.

120. The original schedules of Miscellaneous Military Receipts (C. A. C. Form 69-B) submitted by Treasury Officers with their monthly accounts are collected together and forwarded to the Controller of Military Accounts concerned under cover of a list in Form No. 14, which should be despatched not later than on the 10th of the month following that to which it relates. The schedules of Military Remittances (C. A. C. Form 69-A) with the duplicate copies of Receivable Orders received with the Treasury Accounts are, however, retained in the Accountant General's office. The latter schedules are pasted in original in a register in F[illegible]

No. 144.

Page 41, Article 120—

(*i*) In the second sub-paragraph of this article *insert* the word "bi-monthly" between the words "separate" and "schedules" in line 1, *delete* the words "with their bi-monthly lists of payments" in line 2, *change* the word "payments" to "schedules" in line 6 and *substitute* "10th" for "20th" in the last line.

(*ii*) *Substitute* the word "schedules" for "lists" in line 1 of the rule below this article.

(Correction to the Account Code, First Edition (Reprint), No. 144, dated the 1st June 1936.)

ection '0 and) and m 13. ansfer rough Office. re for-

C warded to the Controller direct. The first list of schedules should be ments sent about the 25th of the month to which it refers and the second list on the 1. 10th of the next month."

treasu mentai [Account Code, 1st Edition (Reprint), No. 171, dated the 1st August 1937.]

No. 168.

Page 42—

Insert the following as *Article 121-A* :—

121-A. The credits relating to the Defence Services Officers' Provident Fund should be communicated to the Controller of Military Accounts and *Pensions, Lahore, in advance of the monthly exchange account by means* of schedules prepared in the Accountant General's office *in form No. 5 on the* dates mentioned below, copies being retained for record :—

(*i*) Deductions from bills paid up to the 10th of a month—by the 25th of the month.

(*ii*) Deductions from bills paid during the remainder of the month and subscriptions paid in cash during the month —on the 10th of the following month.

[Account Code, 1st Edition (Reprint), No. 168, dated the 1st August 1937.]

Air Force executed ... Accounts acting as sub-audit officers of a Civil Accountant ... relating to Public Works under ... separate ...

... of the rule below ... of the ... 1934.]

... Form ... cheques drawn by Cantonment ... be shown under this head. They appear ... C. Form 63-A.

Head II.—Remittances to Military (including Marine) from Civil.

... are issues of payments upon cheques and transfer receipts issued by ... specially ordered—specie remittances from Civil ... registration fees, Stamp, Abkari and Salt collec... will appear under this head.

Head III.—Items adjustable by Civil.

... is intended for receipts and charges on account of the Civil Department received ... ted or credited by them to the Civil Depart... nts. Under this head may be included sums ... ount of Cantonment Funds, Contributions for ... riptions to Service Funds Consequently the ... the account rendered by Military to Civil, and ... unt rendered by Civil to Military.

... Military (including Marine) ...

Civil to the Military. The only ... responses given by Military in adjustment of these debits and credits.

... Accountant General need give no particulars in his outward Account Current

No. 172.

Page 43, Article 122—

Insert the following as Note 2 below this Article numbering the existing Note as Note 1 :—

"NOTE 2.—A copy of the outward Exchange Account (Form 15) with entries of debits and credits under Head II only should be sent by the Civil Accountant General to the Deputy Military Accountant General in charge, Central Compilation Office, Delhi, simultaneously with the despatch of the Account to the Controller of Military Accounts."

[Account Code, 1st Edition (Reprint), No. 172, dated the 1st August 1937.]

are likely to appear in the Exchange Accounts for March (Final) under head "IV—Items adjustable by Military (including Marine)," according to the latest available information, should be communicated by each Accountant General to the Military Controllers concerned by batches in the form of Advance Schedules, the last batch being sent in time to reach them by the 25th June.

Any such transactions coming to light after the despatch of the last batch of Advance Schedules, which may be adjusted by the Accountant General in his March Final Account, may be communicated to the Controllers, as they are noticed, for adjustment in their March Supplementary Accounts, in time to reach them by the 20th August, all communications after the 15th August being made by telegram

124. *Cancelled.*

125. *Cancelled.*

Lapse of Transfer Receipts and Cheques.

126. Military transfer receipts lapse at the end of the third account year after the year of issue, and Military cheques at the end of the third month after the month of issue Both will be adjusted in the books of the Military Department, and not in those of the Civil Department.

Deceased Soldiers' and Deserters' Estates.

127. Under Sections 114 and 115 of the Indian Army Act (Act VIII of 1911) and Rule 165 of the Indian Army Act Rules, the surplus of the estates of deceased persons and of the property of deserters subject to that Act is remitted to the Accountant General, Central Revenues The surplus property of deserters should be credited as revenue immediately on receipt, while that of deceased officers and soldiers should be credited to a distinct sub-head under Deposits and entered in a register in Form 18. Such deposits, if not claimed within three years, will be credited to revenue, like any other deposits.

Receipts and Payments at a Military treasure chest on account of other Departments.

128. In cases in which Military treasure chests are authorized to receive money from, or pay money to, officers of the Public Works and Railway Departments they will receive or pay the money and account for the same

in strict conformity with the rules prescribed for civil treasuries in Chapters 24 and 26 of the Civil Account Code, as the case may be.

129. Transactions between Military treasures chests and Civil and Public Works Departments will be settled through the Account Current between Civil and Military.

Indian Military Service Family Pension Regulations and Indian Military Widows' and Orphans' Fund.

130. Transactions appertaining to the "Indian Military Service Family Pension Regulations" and the "Indian Military Widows' and Orphans' Fund" should be passed on to the Controller of ~~Army Factory~~ Military Accounts (see Audit Code, Chapter 20).

Grants of land and Jagirs.

130-A. The amount payable to local Governments on account of Grants by Military Department of land and Jagirs sanctioned on or after the 1st April 1921 are adjusted in the accounts in the following manner :—

(*a*) In the case of grant of a plot of land, the Civil Accountant-General concerned will debit the amount representing the value of the plot as assessed by the local Government to the nearest Military Accounts Officer.

(*b*) In the case of assignments of land revenue payable in cash, the Military authorities will arrange for payment through their own Accounts Officer, and the amount paid will be debited direct against the Army Estimates.

(*c*) In the case of assignment of land revenue paid by land owners [illegible]

Officer

NOTE —The term "nearest Military Accounts Officer" means the Controller of Military Accounts whose office may be nearest to the Civil Audit Officer concerned.

Leave Salaries and Pensionary Charges.

130-B. The charges on account of leave salaries paid by the Civil or the Posts and Telegraphs Department, in respect of leave earned by service in the Military Department should be debited by the Civil or the Posts and [illegible] er of Military [illegible] the Military [illegible] ts on account [illegible] Controller of Military Accounts and Pensions, Lahore, or in the case of the Accountant General, Burma, to the Controller of Military Accounts, Burma District.

that
respe
charged are correct according to rule.

When, however, the debits on account of charges for leave salary are sed by an officer who is not responsible for their audit, they should be pported by a copy of a certificate in the following form, which should be rnished to that officer by the Audit Officer responsible for such audit at the ne of issuing the leave salary certificate :—

"I certify that the sum of Rs.. ... per month for the period from.... .. .to .. is debitable to the Army Estimates on account of the leave salary of . . for leave earned in respect of services rendered in the Military Department and that the amount has been correctly calculated according to rule."

Charges on account of printing work done for and stationery supplied to the Army in India.

130-C. Charges on account of the cost of printing work done in the presses of the Government of India and of the various provincial Governments on behalf of the various br
'tary Accounts Departm
Printing and Stationery
to the Military Accounts Offices as shown below :—

Charges pertaining to—	By whom adjustable.
(1) Army [except as in item (5)]	Controller of Military Accounts, Eastern Command, Meerut.
(2) Military Engineering Service	Controller of Military Accounts, Eastern Command, Meerut.
(3) Royal Air Force	Controller of Accounts, Royal Air Force.
(4) Marine	Controller of Marine Accounts.
(5) Army Factories (in respect of stationery supplied for outturn purposes)	Controller of Army Factory Accounts.

The term [illegible]
of Company-managed Railways as well as the [illegible]

Introductory.

131. A list of the Railway Accounts Officers who exercise accounts functions for the purpose of Accounts Current between Civil and Railways will be found in Annexure A. In this chapter such officers are for convenience, referred to as Chief Accounts Officers

1. A Chief Accounts Officer can adjust an item with a Civil Accountant General, with whom he is not in account, only through the Civil Accountant General with whom he is ordinarily in account

132. The Accounts Current between Civil and Railways is in two parts, *i.e.*, one for Capital major heads of account and the other for Revenue major heads of account.

1. With the consent of the Chief Accounts Officer concerned the two parts may be combined in one Exchange Account with separate columns for Capital and Revenue items

Form of Account.

133. The heads of the Exchange Account are enumerated and explained in Annexure B. The account itself will show only the totals of the heads in small capitals the details being explained in separate schedules on the plan of Articles 72 and 73. The entries against Head III in the outward account of the Civil Accountant General and those under Head IV in the outward account of the Chief Accounts Officer are, as a rule, responding entries only. But there is no objection to a special arrangement being made with a Chief Accounts Officer in respect of any particular class of credit being afforded by him in advance of the debit, care being taken to prevent double adjustments.

1. The Chief Accounts Officer should forward the treasury consolidated receipts with his outward account but the Accountant General should not forward paid cheques with his outward account.

Account for March.

134. Original items in March preliminary accounts of Civil which have to be passed on to Railways through another Civil Accountant General (*vide* Rule 1 to Article 131) should be communicated to that officer by means of advance schedules on the 25th March and 10th April each year. A copy of advance schedules should be sent simultaneously to the Chief Accounts

Officer with a suitable remark to indicate that the transactions are being passed on for adjustment through another Accountant General. The connected March preliminary accounts should also be sent as early as possible to enable the Chief Accounts Officer to adjust all transactions in his accounts for March which close on 10th May

1. These instructions apply *mutatis mutandis* to transactions adjustable direct with a Chief Accounts Officer.

2. Similar procedure is followed by the Accountant General, Central Revenues, in connection with his outward account for February. Special precautions should be taken to ensure the timely communication of supplies to railways of maps and mathematical intruments.

3. Every endeavour should be made to give timely intimation to Railway Accounts Officers for carrying out all adjustments in their accounts by the 10th of May. Any transactions which cannot, for some unavoidable cause, be included in the Railway Accounts closing on the 10th of May are left outstanding under the remittance head concerned and cleared in the accounts of the following year.

Items pertaining to the accounts of the previous year which have to be intimated to the Civil, Military or Posts and Telegraphs Account Officers by the Railway Account Department and which come to notice after the 10th of May may be communicated by the latter to the Account Officers concerned for necessary adjustment in anticipation of credits or debits to be raised in the Railway Accounts for the current year

Settlement of Outstandings.

135. The Accountant General and the Chief Accounts Officer must reconcile their accounts each month, and the reconciliation should not be postponed till the end of the year.

136. When discrepancies are not adjusted monthly, they should be settled by personal communication between the two officers, and if, after such communication, delay still occurs, the fact should be brought to the notice of the Auditor General.

137. The Controller of Railway Accounts should, after submission of his final accounts, furnish the Auditor-General, with a statement, in the following form showing the details by exchange accounts, of the total debits and credits to Civil which he has shown in his final accounts.

Exchange Accounts.	Total Credits.	Total Debits.	Net + or —
Total as per final accounts . . .			

ANNEXURE A.

(See Article 131.)

List of Civil and Railway Exchange Accounts.

Civil Accounts Officer concerned.	Railway Accounts Officer concerned.	Remarks.
Accountant General, Central Revenues.	1 *Chief Accounts Officer, East* Indian Railway	*For E. I. Railway and Govt.* Examiners, A. B. and B. N. Rys.
	2. *Chief Accounts Officer,* North Western Railway.	*For N. W. Ry. and Govt.* Examiners, B. & N. W. and R. & K. Railways.
	3 Auditor of Accounts, Jodhpur Railway.	For Jodhpur-Hyderabad Railway (British Section).
	4. Chief Auditor, Bombay, Baroda and Central India Railway.	
	5. Chief Accounts Officer, Great Indian Peninsula Railway.	For *G. I. P., Bezwada* and Dhone-Kurnool Railways, and Govt. Examiners, S. I., B. B. & C. I., and M. & S. M. Railways.
	6. Chief Auditor and Accountant, Madras and Southern Mahratta Railway.	For M. & S. M., Mysore and Masulipatam Rys.
	7. Director, Railway Clearing Accounts Office.	
	8. Controller of Railway Accounts.	
	9. Chief Auditor, Bengal Nagpur Railway.	
Audit Officer, Indian Stores Department.	*All Railways and the* Controller of Railway Accounts.	

Civil Accounts Officer concerned.	Railway Accounts Officer concerned.	Remarks
Accountant General, Madras.	1. Chief Auditor, South Indian Railway.	For South Indian, Tanjore District Board and Tinnevelly-Quilon Railways
	2 Chief Auditor, Bengal Nagpur Railway.	
	3. Chief Auditor and Accountant, Madras and Southern Mahratta Railway.	For M & S. M, Mysore and Masulipatam Railways.
	4. Audit Officer, Vizagapatam Harbour.	
	5 Chief Accounts Officer. Great Indian Peninsula Railway	For G. I P, Bezwada, and Dhone-Kurnool Rys, and Govt. Examiners, S. I., B B. & C. I, and M & S M. Railways
Accountant General, Bombay.	1. Chief Auditor, Bombay, Baroda and Central India Railway.	
	2 Chief Accounts Officer, Great Indian Peninsula Railway	For G I P, Bezwada, and Dhone-Kurnool Rys., and Govt. Examiners, S I, B B. & C. I., and M. & S M. Rys.
	3. Chief Accounts Officer, North Western Railway	For N. W. Railway and Govt Examiners, B. & N W. and R & K. Rys
	4. Controller of Railway Accounts.	
	5 Chief Auditor and Accountant, Madras and Southern Mahratta Railway.	For M & S. M., Mysore and Masulipatam Rys.
	6. Chief Auditor, Bengal Nagpur Railway.	
	7. Auditor of Accounts, Jodhpur Railway.	
	8. Chief Accounts Officer, East Indian Railway.	For E I. Ry. and Govt. Examiners, A. B. B. N. Rys.

Civil Accounts Officer concerned.	Railway Accounts Officer concerned.	Remarks.
Accountant General, Bombay—*contd.*	9. Chief Auditor, South Indian Railway.	
	10. Director, Railway Clearing Accounts Office	
Accountant General, Bengal.	1 *Chief Auditor, Bengal* Nagpur Railway.	
	2 Chief Accounts Officer, *Eastern Bengal Railway.*	
	3. Chief Accounts Officer, East Indian Railway	For E. I. Ry. and Govt. Examiners, A. B. and B. N. Railways.
	4. Chief Auditor, Bengal and *North Western Railway.*	
	5. Chief Auditor, Assam-Bengal Railway	For Assam-Bengal Ry. Also for Chaparmukh-Silghat and Katakhal-Lalabazar Branches.
	6. Chief Auditor, South Indian Railway.	
	7 Director, Railway Clearing Accounts Office.	
	8. Audit Officer, Vizagapatam Harbour.	
Accountant General, *United Provinces.*	1. Auditor of Accounts, Rohilkhand and Kumaon Railway.	
	2. Chief Accounts Officer, Great Indian Peninsula Railway.	For G. I. P., Bezwada, and *Dhone-Kurnool* Rys. and Govt. Examiners, S. I., B. B. & C. I., and M & S. M Railways.
	3. Chief Auditor, Bombay, Baroda and Central India Railway.	
	4. Chief Auditor, Bengal and North Western Railway.	
	5. Chief Accounts Officer, East Indian Railway.	For E. I. Ry. and Govt. Examiners, A. B. and B. N. Railways.
	6. Chief Auditor, Bengal Nagpur Railway.	

Civil Accounts Officer concerned	Railway Accounts Officer concerned	Remarks.
Accountant General, United Provinces—*contd*	7 Chief Accounts Officer, North Western Railway.	For N. W Ry. and Govt. Examiners, B & N. W. and R & K Rys.
Accountant General, Punjab.	1. Chief Accounts Officer, North Western Railway.	For N W. Ry and Govt. Examiners, B & N. W. and R. & K Railways
	2. Chief Accounts Officer, Great Indian Peninsula Railway	For G I P., Bezwada, and Dhone-Kurnool Rys., and Govt. Examiners, S I., B. B & C. I, and M. & S. M. Railways
	3 Chief Auditor, Bombay, Baroda and Central India Railway	
	4. Chief Accounts Officer, East Indian Railway.	For E. I Railway and Govt. Examiners, A B. and B. N. Railways.
	5. *Director, Railway Clearing* Accounts Office.	
Accountant General, Burma.	1. Chief Accounts Officer, Burma Railways	
	2. Chief Auditor, Bengal Nagpur Railway.	
	3. Chief Accounts Officer, East Indian Railway.	For E I. Ry. and Govt. Examiners, A. B. and B. N Railways.
Accountant General, Bihar and Orissa.	1. Chief Auditor, Bengal Nagpur Railway.	
	2. Chief Accounts Officer, Eastern Bengal Railway.	
	3. Chief Accounts Officer, East Indian Railway.	For E. I. Ry. and Govt. Examiners, A. B. and B. N. Railways.
	4. Chief Auditor, Bengal and *North Western Railway.*	

Civil Accounts Officer concerned.	Railway Accounts Officer concerned.	Remarks.
Accountant General, Central Provinces.	1 Chief Accounts Officer, Great Indian Peninsula Railway.	For G. I. P., Bezwada, and Dhone-Kurnool Rys. and Govt. Examiners, S. I., B. B. & C. I., and M. & S. M. Railways.
	2. Chief Accounts Officer, East Indian Railway	For E. I. Ry. and Govt. Examiners, A. B. and B. N. Railways.
	3 Chief Accounts Officer, Eastern Bengal Railway.	
	4 Chief Auditor, Bengal Nagpur Railway	
Comptroller, Assam	1. Chief Auditor, Assam Bengal Railway	
	2 Chief Accounts Officer, Eastern Bengal Railway.	
Comptroller, North-West Frontier Province	1. Chief Accounts Officer, North Western Railway.	For N. W. Ry. and Govt. Examiners, B. & N. W. and R. & K. Railways.

ANNEXURE B.

(See Article 133.)

The heads of account under "Accounts Current between Civil and Railways".

I.—REMITTANCES TO CIVIL FROM RAILWAYS

Payments into treasuries by Railway Officers	These amounts will be credited by civil upon the information received in the treasury accounts, and debited by Railway in the same month upon the consolidated receipts of Treasury Officers furnished to Railway Officers.

II.—REMITTANCES TO RAILWAYS FROM CIVIL.

Cheques of Railway Officers	The cheques paid will be debit on the civil side of the accoun and those issued credited o the Railway side.

III.—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT.

Inter-Departmental Credits or Charges by Railways .	Whenever convicts are employed on Railways, the Railway Department will pay the full market value of their labour.
Expenditure in Railway Department to be charged upon Civil Accounts—	
Railways chargeable to loan upon the civil books	The Civil Accountant General will receive the debits of the Railway side taking them to the loan account to which they are chargeable The Civil Accountant General will be responsible for clearing debits or adjusting them upon the local accounts concerned
Receipts on account of Service and other Funds (one head for each fund)	The details are to be sent by the Railway Accounts Officer direct to the Secretary of the Fund
Public Works items separately listed .	For items for which Advices and acceptances of Transfer are exchanged direct by Divisional Officers of Public Works Department with Railway Accounts Officers and Executive Engineers
Miscellaneous.	

IV.—ITEMS ADJUSTABLE BY RAILWAYS.

Payments into treasuries by Civil Officers on account of Railways—	
Sale-proceeds of railway class C lands.	
Recoveries of Railway advances.	
Miscellaneous.	
Inter-Departmental charges to Railways.	
Payments for Land taken up for Railway purpose .	Payments for land taken up for Railway purposes made, under Article 116 of the Civil Account Code, by Civil Officers not acting as disbursers of the Railway department and all actual charges on establishment and contingencies incurred in that connection will be debited to the Railway Department. Payments for land should be supported by vouchers in Forms C, CC, D or E, [illegible]

	Code, Volume I, Appendix 7. Advances drawn by the Collector under paragraph 14 of the same Appendix will be held as "Advances Recoverable" on the Civil Books till they can be adjusted as above. All payments by special officers acting as disbursers of the Railway Department including those for their pay establishments and contingencies are accounted for direct to the Railway Department and not through the Civil Accountant General
Public Works items separately listed . . .	See Head III
Miscellaneous	

Chapter 8.—Accounts C—

No. 66.

Page 55, Chapter 8—

Substitute " Exchange Accounts " *for* " Accounts Current " in the heading of this chapter.

(Correction to the Account Code, No. 66, dated the 1st November 1934.)

...... with each Deputy Account-
......, Posts and Telegraphs...... .... Annexure A

Introductory.

138 The four Deputy Accountants General, Posts and Telegraphs at Delhi, Calcutta, Nagpur and Madras are treated as independent Accounts officers of the Posts and Telegraphs Department for purposes of exchange accounts. Each Civil Accounts Officer ordinarily exchanges accounts with the nearest Deputy Accoutant General, Posts and Telegraphs, except the Accountant General, Central Revenues, and the Audit Officer, Indian Stores Department, who exchange accounts with all the four Deputy Accountants General, Posts and Telegraphs.

NOTE.—A list of Accounts Officers (including Railway and Military Accounts Officers) who are in account with each Deputy Accountant General, Posts and Telegraphs, is given in Annexure A.

139 Th... ...procedure laid down in Chapter 4 of this Code ... to the exchange accounts with the Deputy ... Telegraphs These include *inter alia*—

(*a*) the classification of the exchange accounts under the four main heads prescribed in Article 70 ,

(*b*) the preparation of the exchange accounts, both outward and inward, in the form prescribed in Article 71 forms 4 and 5 being used as accompanying schedules containing details of transactions included in the exchange accounts ,

(*c*) the maintenance of Remittance Registers, on the plan described in Articles 77 to 79, to watch the adjustement of remittance transactions passing through heads I and II , and

(*d*) the maintenance of separate Progress Registers, Inward Adjustment Registers and Objection Books.

Exchange Accounts.

140. A single Exchange Account should be prepared for all transactions relating to the Indian Posts and Telegraphs Department including Postal, Telegraphs, Telephone and Wireless branches. An Account Officer who is

in account with one of the Deputy Accountant General, Posts and Telegraphs, will include all items pertaining to other Deputy Accountants General in the same account.

NOTE 1.—The details of the remittance transactions pertaining to the different branches should be shown separately by treasuries in Account Code Form No. 4 accompanying the exchange accounts.

NOTE 2.—In advance of the ... preliminary statement showing the sale of ... ail stamps should be forward... ns, concerned so as to ... of account. Should ... nicated by telegraph ... is not included in the ... telephone by the ...th

No. 162.

... 140, Note 2—

... tes "14th" and "20th" in lines 4 and 7 of this Note *substitute* ... 12th" respectively.

... Code, 1st Edition (Reprint), No. 162, dated the 1st June 1937.]

Due Date.

141. The Civil Accounts Officers should despatch their accounts by the 3rd of the second month following the month of account. The Deputy Accountants General, Posts and Telegraphs, should despatch *their accounts* by the last day of the month following that to which the accounts relate.

Audit Jurisdiction.

142. The Audit Jurisdiction of the four Deputy Accountants General, Posts and Telegraphs, is shown below :—

	Posts and Telegraphs Circle.
Deputy Accountant General, Posts and Telegraphs, Calcutta.	Bengal and Assam and Bihar and Orissa.
Deputy Accountant General, Posts and Telegraphs, Delhi.	Punjab and North-West Frontier and United Provinces.
Deputy Accountant General, Posts and Telegraphs, Nagpur.	Bombay, Sind and Baluchistan and Central Provinces.
Deputy Accountant General, Posts and Telegraphs, Madras	Madras and Burma.

NOTE 1.—Transactions pertaining to Telegraph stores (including freight charges) and the Telegraph Check Office are adjusted by the Deputy Accountant General, Posts and Telegraphs, Calcutta

NOTE 2.—Transactions of the Divisional Engineers, Wireless, Eastern and Western Divisions, and the Radio Offices under their control are adjusted by the Deputy Accountants General, Posts and Telegraphs, Calcutta and Nagpur, respectively.

NOTE 3.—Cost of Printing and Stationery :—

(i) The charges debitable to the Posts and Telegraphs Department for work done and supplies made by the Government of India Presses and the Central Stationary Offices (*vide* Article 67-A) should be passed on by the Accountant General, Central Revenues, to the Deputy Accountant General, Posts and Telegraphs, Delhi, with the exception of charges relating to the supply of sealing wax which should be passed on to the respective Deputy Accountant General, Posts and Telegraphs.

(ii) Charges debitable to the Posts and Telegraphs Department, under Article 67-B should be passed on to the Deputy Accountant General, Posts and Telegraphs, with whom the Civil Accounts Officer concerned is in account.

NOTE 4.—Postal Insurance premia.—

These should be credited to the Deputy Accountant General, Posts and Telegraphs, with whom each Civil Accounts Officer exchanges accounts, but the certified lists should be sent to the Deputy Accountant General, Posts and Telegraphs, Calcutta, direct.

Responsibility for Adjustment.

143. The Civil Accounts Officers are responsible for prompt adjustment of items appearing in the Inward Exchange Accounts under Heads I and III and for the clearance of items passed on by them in the outward exchange accounts under Heads II and IV which have been rejected by the Deputy Accountants General, Posts and Telegraphs Similarly, the Deputy Accountants General, Posts and Telegraphs, are responsible for the prompt adjustment of items appearing in the inward exchange accounts under Heads II and IV and for the clearance of rejected items under Heads I and III of the Outward Exchange Accounts See also Article 75

NOTE.—Debits raised under head I by Deputy Accountants General, Posts and Telegraphs, for remittances into treasuries by Post Offices are supported by consolidated re-

Officer.

144 to 147 Cancelled

ANNEXURE A.

(See Article 138.)

List of Accounts Officers who are in account with each Deputy Accountant General, Posts and Telegraphs.

Names of Deputy Accountant General, Posts and Telegraphs	Names of Civil Accounts Officers	Names of Railway Accounts Officers.	Names of Military Accounts Officers.
Deputy Accountant General, Posts and Telegraphs, Calcutta.	1 Accountant General, Central Revenues	1. Chief Accounts Officer, E. B. Railway.	1. Controller, Army Factory Accounts.
	2. Audit Officer, Indian Stores Department.	2. Chief Accounts Officer, E I. Railway.	2. Controller, Military Accounts, N. C., Rawalpindi.
	3. Accountant General, Bengal.	3. Chief Accounts Officer, G. I. P. Railway.	3. Controller, Marine Accounts.
	4. Accountant General, Bihar and Orissa.	4. Chief Auditor, B. N. Railway.	
	5. Comptroller, Assam.	5. Chief Auditor, B. and N.-W. Railway.	

Names of Deputy Accountant General, Posts and Telegraphs.	Names of Civil Accounts Officers	Names of Railway Accounts Officers.	Names of Military Accounts Officers.
Deputy Accountant General, Posts and Telegraphs, Delhi.	1. Accountant General, Central Revenues	1 Chief Accounts Officer, E. I. Railway.	1. Controller, Military Accounts, N. C, Rawalpindi.
	[illegible] Stores Department	[illegible] Accounts Officer, G. I P Railway	2. Controller [illegible] Accounts [illegible] sions, Lahostan
	3 Accountant General, Bombay.	3 Chief Accounts Officer, N. W Railway	3 Controller, Accounts, Quetta.
	4. Accountant General, Central Provinces	4. Chief Auditor, B N Railway 5. Chief Auditor, B., B and C. I Railway. 6. Chief Auditor and Accountant M. & S. M Railway.	4 Controller, [illegible] Accounts.
Deputy Accountant General, Posts and Telegraphs, Madras.	1. Accountant General, Central Revenues 2 Audit Officer, Indian Stores Department. 3. Accountant General, Madras. 4. Accountant General, Burma	1. Chief Accounts Officer, E. I Railway. 2. Chief Accounts Officer, G. I P. Railway. 3 Chief Accounts Officer, Burma Railway. 4 Chief Auditor, B. N. Railway. 5. Chief Auditor and Accountant, M and S. M Railway. 6 Chief Auditor, S I. Railway	1. Controller, Military Accounts, S. C Poona

Chapter 9.—Accounts Current between England and India.

No. 163.

Page 59, Chapter 9, Contents—

Special items in Outward Accounts :—

Delete the entry, "Stamp duty on Royal Warrants......164".

[Correction to the Account Code, No. 163, dated the 1st August 1937.]

No. 34.

Page 59, Chapter 9, Contents—

Special items in Outward Accounts—

Insert the following below the entry "Basses and Minicoy Ligh dues........158".—

"*Bahamas and Leeward Islands Light dues......159A*".

(Correction to the Account Code, No. 34, dated the 3rd September 193

Annexure D.—Indian State Railways in whose case a special ... sanctiond for payment of cost of European Stores.

No. 135.

Page 59, Article 147A—

Substitute the word "Navy" *for* the word "Marine" in line 3 of this Article.

(Correction to the Account Code, No 135, dated the 2nd March 1936.)

148. The accounts current sent from ...

ward" accounts, the accounts sent from England to India being styled "Inward" accounts. There will be two such accounts on each side, one between India and the Secretary of State, and the other between India and the High Commissioner.

1. For facility of reference, the accounts mentioned in this article, are described in this and other chapters of this Code as London Accounts

149. The following rules, which refer mainly to the account with the Secretary of State, apply also to the account with the High Commissioner in so far as they relate to transactions included in that account. The functions now exercised by the High Commissioner are given in Annexure E.

Scope of the Accounts Current.

150. All cash transactions between the Indian and the Home treasuries, all remittances through the agency of Government on behalf of third parties (*e.g.*, recoverable expenditure incurred in India on account of the War Office [illegible] ment com- [illegible] Sterling [illegible] e Central [illegible] accounts being adjusted in the Central or Provincial section of the Home accounts under final heads, as far as possible

NOTE 1.—The principle stated in this Article is to be regarded as the ultimate goal of the Remittance accounts. During the first few years of the Reforms Scheme some difficulty may be experienced by the accounts authorities in England in classifying items under the correct final heads of account. In such cases, the Remittance accounts will be resorted to, but this is only as a temporary expedient. Among the miscellaneous transactions which are at present passed on to India for adjustment through the Remittance Account are the following :—

(a) [illegible]

(b) Pension contribution recovered by the India Office in respect of officers lent on foreign service out of India who were employed permanently under a Provincial Government at the time of their transfer to such service.

(c) Rebates on payments for passages recovered in England.

(d) Charges on account of the cost of publications purchased in Europe and supplied to the Government of India and Provincial Governments.

(e) Sterling overseas pay of officers serving in commercial undertakings.

(f) Payments on account of commutation of pensions.

NOTE 2.—In order to ensure the correct adjustment of expenditure incurred in England, all authorities for payment in that country including leave salary certificates and pension payment orders should furnish the following particulars, *viz.* :—

(1) the major, minor, and detailed head of account ;

(2) whether debitable to Central or provincial revenues ; if the former, whether chargeable to Military Estimates or Civil Estimates ; if the latter, the name of the provincial Government ;

(3) whether the expenditure pertains to a "Reserved" or a "Transferred" subject ;

(4) whether the expenditure is "voted" or "non-voted."

NOTE 3.—For purpose of clause (1) of Note 2, the indents for stores required by the Public Works Department and leave salary certificates of Government servants of that Department should indicate the following classification of the charges :—

(a) *Indents for Stores.*—The Major head under which the suspense head 'London Stores' of the division is classified.

(b) *Leave salary certificates.*—Head " Establishment " subordinate to the Major Head " 41 " if the Government servant concerned is attached to the Buildings and Roads Branch or to the Major Heads " 15-A (3) " or " 15-B. (3) ", as the case may be, if the Government servant is attached to the Irrigation or Navigation, etc., Branch

NOTE 4.—In the case of Indents for Stores for Government commercial undertakings the words " Commercial undertakings " should be entered on the 1st page of every

the necessary provision of funds has been made in India "

150-A. The rules relating to voluntary contributions under the National Health Insurance and the Contributory Pensions Acts are contained in Article 259-DD of the Civil Account Code, Volume I. Out of the total payments made in England to the Ministry of Health, the portion in respect of the Govern-

ome Ac-

" of the

Central and Provincial Governments as the case may be, unless they relate to the personnel employed in Commercial Departments, in which case the debits are taken to the major heads relating to the Commercial Departments concerned. Debits in respect of the employee's share of the contribution are passed on to India through the Remittance Account for adjustment against the recoveries to be made by deduction from pay of the men concerned.

Direct Remittances to England.

151. Under Section 23 of the Government of India Act such parts of the revenues of India as are remitted to the United Kingdom must be paid to the Secretary of State in Council. It follows that no payments in England on account of the public service may be made except through the Secretary of State or the High Commissioner.

NOTE.—The following procedure should be followed in making payments through the High Commissioner for articles ordered direct from the United Kingdom :—

(a) Every officer giving such an order should report it direct to his Account Officer with the necessary voucher for the pre-audit before payment.

(b) At the close of each month, the Account Officer should prepare a consolidated statement of the payments to be made; should purchase a sterling draft for the total amount in favour of the Secretary of State for India in Council; and should forward the draft, with the necessary details of the payments to be made to suppliers, to the Secretary to the High Commissioner for India.

(c) The Account Officer should then bring the cost of the sterling draft finally to account against the relevant appropriations in the Indian portion of the budget.

No. 4.

Page 61, Article 151, Note—

Insert the following as an Exception to the rule in this Note :—

Exception.—The procedure prescribed above does not apply to payments made by the High Commissioner for India on account of value of stores obtained from firms abroad on f. o. b. basis—see Article 259-J, third sub-paragraph, Civil Account Code, Volume I.

[Correction to Account Code, No. 4, dated the 1st June 19

Classification of items in Accounts Current.

152. The accounts current, both outward and inward, will be in two parts, *viz.*—(1) Adjustable in India, and (2) Adjustable in England, the original and the responding items being thus kept separate. A list of the sub-heads under the Remittance account, classified according as they relate to items adjustable in India or in England, is given in Annexure A to this Chapter. Items coming under the "Miscellaneous" sub-heads in this list should be classified as adjustable in India or in England according to their nature. No general rule can be laid down for guidance in any individual case, but the principle to be observed, where possible, should be that an item should be treated as original in that country in which the first cash transaction takes place.

Every addition to the list of sub-heads referred to above requires the sanction of the Auditor-General and will be promptly notified by that officer to the appropriate authority in England, namely, the Accountant-General India Office, or the High Commissioner, according to the nature of the transaction. Additions made in England will similarly be notified to the Auditor General.

Outstandings.

153. Each Accountant-General should keep al... ever unadjusted ...items appearing ...e is received to ...it should be re-

No. 115.

Page 62, Ar...53—

(i) *Substi*... Accountant General, Central Revenues" *for* ... General" in th... line of this Article.

(ii) *Substitu*... Accountant General, Central Revenues" *for* ... General", and th... "watch" *for* the word "which", in th... of Rule 1 below th... ticle.

(Correcti... the Account Code, No. 115, dated the 2nd M...

...ch the progress of ...d of each year will ...respect of his Audit

...cessary responses to ...y of State and the ... given by the Controller of Railway ... the supplementary accounts for March by keeping the amounts under a suspense head under Section "P-Deposits and Advances", which is cleared in the ordinary way in the accounts of the following year.

No. 116.

Page 62, Article 154—

Substitute "Accountant General, Central Revenues" *for* "Auditor General" in line 2 of this Article.

(Correction to the Account Code, No. 116, dated the 2nd March 1936.)

...hed to ...mpany

the account and also vouchers, where necessary, unless they have been sent in advance under Article 156 —

Province of..................Schedule No .... of the Account with the $\frac{\textit{Secretary of State}}{\textit{High Commissioner}}$ *for 19*

Adjustable in England.
Adjusted in India

Item No.	Particulars.	Received or paid in India in Indian Currency.	Net amount credited or debited in the Account current in British Currency	Rate of Exchange.
		Rs. A. P.	£ s d.	
		480 0 0	35 17 6	1s. 5 15/16d.
	Total	480 0 0	35 17 6	..
	Exchange debited (—) or credited (+)	+1 10 8		
			Rs A P.	
	Net amount credited or debited in the Account Current in Indian Currency.	478 5 4	478 5 4	..

The figures given are those appertaining to an item of £35 17 6 the equiva-

to be debited or credited in the outward account is thus the equivalent of the sterling amount at 1s. 6d. the rupee, the difference between this amount and the amount actually received or paid is treated as exchange and taken to "Exchange on Remittance Accounts" (*see* Article 347).

NOTE 1.—The rupee amounts shown in both the money columns against the entry—"net amount credited or debited in the Account Current in Indian Currency" of the above table should represent the exact equivalent of the sterling total given in the second money column and the rule contained in Article 10-A of the Civil Account Code, Volume I, or similar rules issued by the Provincial Governments regarding elimination of pies are not applicable here.

NOTE 2.—As the Home accounts of the High Commissioner for India

over, they should be included in the Sched...
to be included in the ...
Commissioner for India

155. A separate schedule is required for each of the sub-heads in Annexure A to this Chapter and should be clearly marked "Adj... in England" or "Adjusted in India" ...

No. 117.

Page 64, Article 156—

Substitute "Accountant General, Central Revenues" *for* "Auditor General" in line 3 of this Article.

(Correction to the Account Code, No. 117, dated the 2nd March 1933.)

... communication to the India Office ...

No. 118.

Page 64, Article 156, Rule 1—

Substitute the following for the first sentence of this Rule :—

"Payments of pensions in India on behalf of the Crown Agents for the Colonies, and petty recoverable amounts should not be advised to the Accountant General, Central Revenues, or to the Accountant General, India Office, London, in advance of the Accounts Current, it being sufficient if ... he Accountant General, Central ... Account Current in which the

(Correction to the Account Code, No. 118, dated the 2nd March 1936)

information as to the dates of despatch and the department from which the tel... issued, with any further particulars which may be necessary for their identifi...

No. 130.

Page 64, Article 157—

Substitute the words "transfer entries" *for* the words "journal entries" in line 5 of this Article.

(Correction to the Account Code, No. 130, dated the 2nd March 193...)

No. 119.

Page 64, Article 157—

For the word "submitted" in the last line of this Article *substitute* the following :—

"Forwarded to the Accountant General, Central Revenues and intimation sent to the Auditor General."

(Correction to the ...)

No. 35.

Page 65, Chapter 9—

Insert the following as new Article 159A :—

Bahamas and Leeward Islands Light dues.

" 159A. The rules relating to the collection, accounting and supply of forms in respect of these dues are contained in Article 259 G-(1) of the C. A. C., Vol. I ".

(Correction to the Account Code, No. 35, dated the 3rd September 1934 ,

... The rules for the supply of forms ...

lues are contained in Article ...

No. 36.

Page 65, Article 160, as amended by correction Slip No. 36, dated 3rd September 1934—

Substitute the following for this Article :—

"160. The accounts of Basses, Minicoy, Bahamas and Leeward Islands Light dues should be summarised in Form 21-A. The maritime Accountants General submit these accounts for each quarter direct to the India Office by the 15th of the first month following the quarter."

(Correction to Account Code, No. 85, dated the 1st December 1934)

	..	..	..	..	0	0	0
... collected at Moulmein	..	..	..	..	0	0	0

No. 36.

Page 65, Article 160—

(*i*) *For* the words " Basses and Minicoy " occurring in line 1 of this Article and in line 2 of the heading of the specimen statement below this Article *substitute* " Basses, Minicoy, Bahamas and Leeward Islands ".

(*ii*) *Add* a second money column with the heading " Bahamas and Leeward Islands Light dues " in the specimen form given in this article and *insert* " Basses and Minicoy *Light dues* " as the heading of the existing money column in that form.

(Correction to the Account Code, No. 36, dated the 3rd September 1934.)

Equivalent in sterling, at the uniform rate of 1*s*. 6*d* the rupee .. v v v

The maritime Accountants-General submit these accounts for each quarter direct

No. 137.

Page 65, Article 161—

Substitute the word " Naval " *for* the word " Marine " occurring in two places in line 4 and " Article 259-H " *for* " Article 295-H " occurring in line 5 of this Article.

(Correction to the Account Code, No 137, dated the 2nd March 1936.)

1. On receipt of the triplicate account the Accountant-General will check in detai the transactions included in it and, having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report will be in Form No. 22 and the balance of each Shipping Master's account should be separately entered in it ... of Trade, ... e London ... contents ...

The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

The receipts and charges on this account fall under the head "Balances of Ind Shipping Masters' Accounts"; only the net figures should be shown in the Lon Account.

Navy Bills.

162. For claims against His Majesty's Navy (e.g., for stores supplied

No. 138.

Page 66, Article 162—

Substitute "Controller of Naval Accounts, Bombay" *for* "Controller of Marine Accounts, Bombay" in lines 5-6 and 9-10 of this Article.

No. 120.

Page Article 162—

Substitute "forwarded to the Accountant General, Central Revenues" *for* "submitted direct to the Auditor General" in line 14 of this Article.

(Correction to the Account Code, No. 120, dated the 2nd March 1936.)

No. 121.

Page 66, Article 163—

Substitute "Accountant General, Central Revenues" *for* "Auditor General" in line 3 of this Article.

(Correction to the Account Code, No. 121, dated the 2nd March 1936.)

164. When Royal Warrants are received for delivery to persons appoi ... equivalent of a sum of 10s. on acc ... matter of co ... instructions or ... o are appointe ... London Accou

No. 164.

Page 66, Articles 164 and 165—

Delete these Articles with their heading.

[Account Code, 1st Edition (Reprint), No. 164, dated the 1.

an original item as it represents an actual payment in England. The covery in India should, therefore, be included as an item adjustable in I in the outward account (see Article 152).

Expenses of Indian Cadets at Sandhurst.

166 ... his account will be t ... ounts of the Secreta ... s in India should, t ... as original items.

(Correction ...

98 *Pages 66-* ... *ticle 166—*

Delete this Article with ...

same procedure should be followed in the case of writes-back on account of balances standing to the credit of cadets on their departure from England which will be notified to the Government of India.

1

No. 122.

Page 67, Article 168—

Substitute " Accountant General, Central Revenues" *for* " Auditor General " in line 2 of this Article.

a. A
Audit
erned

(Correction to the Account Code, No. 122, dated the 2nd March 1936.)

F
Acco
o t'
Ind
ser
o
Ra

No. 123.

Page 67, Article 168, Exception—

Substitute " Accountant General, Central Revenues " *for* " Auditor General " in line 5 of this ' Exception '.

(Correction to the Account Code, No. 123, dated the 2nd March 1936.)

mis... ... despatched to India by the last mail of the month following that for which the transactions are reported. The Final Accounts Current for March of the High Commissioner are due in India on the 30th June and those of the Secretary of State about the middle of August. Supplementary Inward Accounts Current for March are also forwarded by these authorities by the last mail in August to allow for the contingency of any correction affecting an Account Current head being deemed necessary. These Supplementary Schedules normally contain responding entries only.

169. Charges on account of pay and allowances, leave salaries and pensions of all kinds are brought finally to account in the Home accounts, as also are leave salaries and pensions paid in Colonies other than those which exchange Accounts Current with the Government of India. In order to enable the India Office and the High Commissioner to deal with them, the quarterly returns in Form 23 should be submitted to them direct by the Audit and Accounts Offices in India showing the warrants issued by them for the payment of leave salaries and pensions in those Colonies. Payments made in those Colonies, Protectorates or Mandated Territories, which exchange accounts current with the Government of India—*vide* Article 115, will be adjusted through those accounts current.

1. In the case of Government servants subject to the Fundamental Rules and the Civil Service Regulations, the quarterly returns referred to in this article are sent to the High Commissioner for India ; while, in the case of those who are subject to the Army Regulations, they are sent to the Accountant General, India Office.

2 Cases in which a Government servant to whom a Colonial leave salary warrant was issued *did not draw any part of his leave salary on the warrant should be reported* to the High Commissioner for India on the return of the Government servant to India. This rule does not apply to leave salary warrants issued to Colonies which exchange Accounts Current with the Government of India.

Page 68, Article 170—

Substitute " Accountant General, Central Revenues " *for* " Auditor General " in lines 1-2 of this Article.

CHAP. 9.

(Correction to the Account Code, No. 124, dated the 2nd March 1936.)

No. 125.

Page 68, Article 170, Rule 1—

Substitute the following for this rule :—

" 1. When in the extracts from the Inward Account received from the Accountant General, Central Revenues, any item is found susceptible of adjustment in the Military or the Navy Department, it should be passed on for adjustment to the Accounts Officer concerned direct through the Exchange Account, an intimation being sent to the Accountant General, Central Revenues."

(Correction to the Account Code, No. 125, dated the 2nd March 1936.)

Purchase.

171. The purchase of European Stores is regulated by rules framed from time to time by the Secretary of State in Council.

172. Officers who indent for stores on the Stores Department, London, must furnish in the indent the particulars mentioned in Note 2 under Article 150. If the cost is debitable to a Local Fund, or an Indian or Foreign State, or to a Government commercial undertaking, the fact should be clearly stated. See also note 4 to Article 150.

NOTE.—For form of indent and the instructions to be observed in its preparation [illegible] of India, Board of Industries, and Munitions, circular [illegible] 1920, and Department of Industries circular [illegible] 1921.

173. Great care should be taken to enter in the indent the correct head of account to which the cost of the stores is debitable; in the event of any error being subsequently detected the Accountant-General should make the necessary correction in his own accounts, unless the charge relates to the [illegible] in the Home accounts [illegible] correct head should be

Stores for the Central and Provincial Governments.

174. Stores purchased for the use of the Central or the Provincial Governments are charged off finally in the Home accounts—but see note 1 to Article 150.

NOTE.—Payments made in England for materials required for silver, nickel, and bronze coinage, including freight, etc., and for stores required for Government commercial undertakings, are charged in the Remittance account. The cost of miscellaneous

mint stores, which do not enter into the stock account and which are not taken into account in working out the profit or loss on nickel or bronze coinage accounts, is charged off finally in the Home accounts and should be allocated accordingly in the indents concerned.

No. 126.

Page 69, Article 175—

Substitute " Accountant General, Central Revenues " *for* " Auditor General " in line 4 of this Article.

(Correction to the Account Code, No. 126, dated the 2nd March 1935.)

monthly statements should be adjusted immediately by credit to the London account and *per contra* debit to the commercial undertaking concerned or to the debt head " Deposits of Local Funds " or " Accounts Current with Indian States ", as the case may be, immediate steps being taken to make the necessary recoveries in the latter case. If the local fund concerned does not bank with the Government treasury and recovery has therefore to be made from that body, or if, for want of sufficient information, it is difficult to determine the proper head of charge, the items should be placed under the suspense head " English Stores Suspense Account "

NOTE.—In case of petty differences between the invoice and the accounts current debits of charges paid for stores in England the latter should be taken as correct and recovery made accordingly.

Departmental and other Charges.

177. A surcharge at the rate fixed by the Government of India from time to time, to cover departmental expenses and marine insurance is added by the High Commissioner for India to the invoiced price (including freight) of all European Stores obtained through the India Store Department, London, by Provincial Governments, Commercial departments (Railways, Irrigation Works, Posts and Telegraphs and the Northern India Salt Revenue Depart-

1. When under special arrangements the contractor undertakes to deliver stores at an Indian port and not at the Stores office in London the surcharge leviable will be only for departmental charges.

2 The extra charge for marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and the shore.

3. The adjustment of the surcharge is made by the High Commissioner for India. A similar extra charge at the prescribed rate should be made in India for stores imported from England for the Central Government but eventually transferred to Provincial Governments, etc.

4. In making recoveries from the agents of vessels on account of short delivery of stores

of such stores.

177-A. A charge at the rate fixed by the Government of India from time to time, is levied by the India Store Department, London, to cover departmental expenses on the sales of stores made on behalf of Provincial Governments and Commercial departments of the Central Government (*e.g.*, Railways, Posts and Telegraphs, etc). An additional charge at the rate fixed by the Government of India from time to time is also levied to cover marine insurance, etc . when freight is arranged for and paid by the Store Department, London.

Prepayment of the Cost of Stores supplied to Indian States.

178. In the case of supplies to Indian States the cost of all stores supplied must be prepaid in cash The rupee deposits received on account of stores specially imported for them should be converted at the rate of 1*s.* 6*d.* per rupee and the cost in sterling of the stores supplied (including sea freight payable in England) together with the extra charges mentioned in Article 177 should be adjusted month by month against the sterling deposit.

NOTE 1.—As an exception to the above rule regarding the prepayment in cash of the cost of stores supplied from England the following special procedure has been allowed in the case of certain Indian State Railways :—

Before an indent is forwarded to England for compliance the full amount due

concerned into a Government treasury and any balance remaining after the stores have been paid for will be refunded to the Durbar under the orders of the Controller of Railway Accounts

A charge of half per cent. will be made on account of the interest earned for the period between the date of payment of the cost of the stores in England and the date of recoupment in India in addition to the percentages mentioned in Article 177.

A list of the railways to which this procedure has been extended, together with the names of the approved banks, is given in Annexure D to this Chapter.

NOTE 2.—The cost ... tate Railway should be adju... as other capital expenditur... on behalf of the Mysore Government.

No. 127.

Pages 70-71, Article 179 –

Substitute " Accountant General, Central Revenues " *for* " Auditor General " in lines 3 and 7 of this Article.

(Correction to the Account Code, No 127, dated the 2nd March 1932.)

ment, , the tracts

therefrom to the Audit Officer of the province or department for which the stores are supplied, and it is the duty of the latter officer to compare these statements with the invoices of the stores supplied, transmitted to him weekly through the Auditor-General, or (in the case
by the High Commissioner, in order to see
for departments in account with him hav
This comparison is not made in the case of stores supplied to Departments other than Public Works or Commercial undertakings of the Central and Provincial Governments in regard to which only invoices are received from England

180. On receipt of the invoices they
which should contain separate pages for
stores from Europe, and should set fo
heading · (1) Name of vessel. (2) Number of invoice. (3) Date of invoice. (4) Nature of stores. (5) Value of stores. (6) Freight paid in England. (7) Total (8) Initials of Superintendent This register should also show the number and date of the memorandum or letter forwarding the annual abstract statements (Article 181) to each officer and the register number and date of receipt of his reply, and should be used for comparison with the monthly statements received from England. The invoices or extracts therefrom should then be forwarded to the departmental officers concerned

181. The local Accountants-General should satisfy themselves that the stores shown in these registers are brought on the stores accounts of the proper departments, accordingly, when all the invoices for the year (Article 180) have been received, Annual Abstract Statements in Form No. 24, should be prepared for non-Public Works stores from the registers and sent to each officer to whom stores have been consigned during the year, these officers are required to return the abstract statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their store accounts.

General Average.

182. "General Average" is the adjustment made among the various owners of vessel and of cargo in the event of loss or damage occurring to the

standing any claims for contribution to average.

NOTE.—Claims in respect of
should, however, be dealt with in
Bombay or Burma, as the case ma

1. The Agent for the vessel, before giving delivery of cargo
requires the officer above named to sign a bond agreeing to
the professional "adjusters," and also to make a deposit.

Government Solicitor for advice as to whether the case is, or is not, one for a "general average". If he so reports, the bond should be signed, and the deposit made, and a separate account kept.

2. The adjustment will, after some time, be presented by the agents. The Government in it will be credited (1) with the deposit, (2) for any special losses of its cargo, (3) for any special expenditure incurred by it, and debited with share of any general losses of expenditure, as well as any particular expenditure for its benefit and the resulting balance offered to or demanded from it.

3. The cases are usually very complicated, and the claim should not be passed without [illegible] the case.

Special items in Inward Accounts.

Indian Produce.

183. All receipts and payments in respect of Indian produce consigned to the India Office, whether relating to the Central or Provincial Governments, are treated in the Home Accounts as remittance transactions. All such sums shown in the Inward London Account should accordingly be adjusted by credit or debit to the departments concerned, such as the Opium, Forest, Cinchona, etc.

Payments on account of Australian Personnel.

184. [illegible] the amounts received in England on t[illegible]t country so that an analysis of the [illegible]se items are treated as original item[illegible] the corresponding payments in India should accordingly appear as responding items in the Outward Accounts Current.

Specially Chargeable Allowances.

185. When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian revenues, is proceeding to England, the several sources from which his allowances are to be met and the several proportions are stated in his last pay or leave-salary certificate.

186. Payments made in England on account of civil leave salaries are normally brought to charge monthly when the leave salaries are issued against the Governments and under the heads notified in the last pay or leave salary certificate. The method of payment of civil pensions is prescribed in Article 964, Civil Service Regulations, and deductions from pensions are brought to account quarterly. Where a small portion only of the pension is chargeable to other than Indian Revenues that portion is debited through the Remittance account when bringing to account the quarterly balance payment. Where, however, the whole or the bulk of the pension is so chargeable the monthly amounts are debited to the Remittance head.

187. A pension, leave-salary, or other emoluments paid by the Secretary State and intimated for recovery in India from any local or other fund ust be recovered exactly as charged. The audit applied by the India Office not to be reviewed or re-examined in India.

No. 128.

ge 73, Article 188—

Substitute "Accountant General, Central Revenues" *for* "Auditor neral" in the penultimate line.

(Correction to the Account Code, No. 128, dated the 2nd March 1936.)

(*See* Article 152.)

List of heads for use in the Account Current between India and England

I.—Account Current with the Secretary of State.

CIVIL.

HIS MAJESTY'S IMPERIAL GOVERNMENT.

No. 113.

No. 37.

Page 73, Annexure A to Chapter 9—

1. Account Current wit the Secretary of State.

Civil

His Majesty's Imperial Government.

Board of Trade.

After "Basses and Minicoy Light Dues" *insert* the following new entry :—

"Bahamas and Leeward Islands Light dues............Do."

(Correction to the Account Code, No. 37, dated the 3rd September 1934.)

No. 112.

Page

ge 73, Annexure A to Chapter 9—

I. Account Current with the Secretary of State.

Civil.

His Majesty's Imperial Government.

I. India.

Air Ministry.

Delete the entry "Funds supplied to the Royal Air Force, Iraq........ ....India" and *reconstruct* the next entry as "Funds for Command Accountant, Royal Air force, Aden...................Do."

[C April 1[illegible]

(Correction to the Account Code, No. 112, dated

I.—Account Current with the Secretary of State—contd.

CIVIL—*contd.*

His Majesty's Indian Government in London

Subst
ills and

"Telegraph
espect of advan

Delete to follo

"Expenc

	Items adjustable in
	England.
Remittances paid in India on behalf of Asiatic . Hong Kong and Singapore	Do.
Enlistment of Indians for service in the Colonies . . .	Do.
Payments in India on A. F. O. 1706	Do.
Payments in England on I. A. F. A. 602	India.
Effects of deceased officers and men of the British Army .	England.
Pensions, etc., issued in India on behalf of the War Office .	Do.
Admiralty.	
Advances in India on account of Naval Services . . .	Do.
Pensions, etc., issued in India on behalf of the Admiralty .	Do.
Board of Trade.	
Light Houses in the Red Sea	Do.
Expenditure in India on Transports	Do.
Air Ministry.	
Payments in India on A. F. O. 1706	Do.
Payments in England on I. A. F. A. 602	India

II.—Account Current with the Secretary of State for India—contd.

MILITARY—*contd.*

HIS MAJESTY'S IMPERIAL GOVERNMENT—*contd.*

	Items adjustable in.
Sundry Departments and Dominion Governments.	
Pensions, etc., issued in India on behalf of His Majesty's Paymaster General	England.
Payments in India chargeable to the Ministry of Pensions	Do.
Receipts / Expenditure in connection with Dominion Officers serving in India	Do.
Miscellaneous	England and India.

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON.

	Items adjustable in.
Other Remittance Transactions.	
Effects of deceased officers and Warrant Officers of the Indian Army	England.
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities	Do.
Remittances for payment by the India Office	Do.
Indian Military Widows' and Orphans' Fund—Sterling Branch	Do.
Indian Military Widows' and Orphans' Fund—Rupee Branch	India.
Commutations of Military and Marine Retired Pay	Do.
Miscellaneous	England and India.

III.—Account Current with the High Commissioner for India.

CIVIL.

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON.

	Items adjustable in.
Security Printing Press	India.
Publications supplied to India	Do.
Passage Rebates	Do.
Stores charged to Local Funds and Indian States	Do.
Pay and Pensions chargeable to Local Funds, etc.	Do.
Sale of Opium shipped to England	Do.
Purchase of Java Molasses	Do.
Purchase of Java Quinine	Do.
General Provident Fund	Do.
Indian Civil Service Provident Fund	Do.
Indian Civil Service (Non-European Members) Provident Fund	Do.

III.—Account Current with the High Commissioner for India—contd.

CIVIL—*contd.*

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—*contd.*

No. 102.

Sund
Pass
Adv
ad
Payr
Stor
Com
Com
Conc
Excl
Curr
Misc

Page [illegible], Annexure A to Chapter 9—

[illegible]—Account current with the High Commissioner for India—

Civil—

His Majesty's Indian Government in London—

After "[illegible] *Notes Press" insert* the following new entry :—

"[illegible] Stores..Do".

(Correction to the Account Code, No. 102, dated the 2nd January 1935.)

[illegible] Account Current with the High Commissioner for India.

MILITARY.

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON

	Items adjustable in.
Other Remittance Transactions.	
Publications supplied to India	India.
Passage Rebates	Do.
General Provident Fund	Do.
Sundry Provident Funds	Do.
Stores for Grass Farms—Debitable to Depreciation Reserve Fund	Do.
Stores for Grass Farms—Debitable to Okara Farm profits	Do.
Stores for Dairy Farms—Debitable to Depreciation Reserve Fund	Do.
Stores for Dairy Farms—Debitable to Okara Farm profits	Do.
Stores for Royal Indian Navy	Do.
Stores for Medical Store Depots and Workshops	Do.
Passage advances to Government Officers	Do.
Advances on account of motor cars and recoveries of such advances	Do.
Stores for Ordnance Factories in India	Do.
Stores for Arsenals and Depots	Do.
Commutation of Pensions	Do.
Concession Passages	Do.
Miscellaneous	England and India.

ANNEXURE B.

Cancelled

ANNEXURE C.

Cancelled

ANNEXURE D.

[See last paragraph of Note under Article 178.]

Indian State Railways in whose case a special procedure has been sanctioned for the payment of the cost of European Stores.

Name of Railway	*Owned by*	*Approved bank.*
(1) Jodhpur Railway	Jodhpur Darbar . .	National Bank of India, Bombay
(2) Bikaner Railway . .	Bikaner Darbar .	National Bank of India, Bombay
(3) Udaipur Chitorgarh Railway.	Mewar Durbar . .	Any local head office of the Imperial Bank.
(4) Jaipur Shaikhwati Railway	Jaipur Durbar . .	The Bombay head office of the Imperial Bank.

ANNEXURE E.

(See Article 149.)

Functions exercised by the High Commissioner for India.

(1) All those duties, etc., which fall within the province of—

(a) the old Stores Department of the India Office including the Director of Shipping ;

(b) the Indian Students' Department ,

(c) the Official Agent to the Administrators General in India ;

(d) the Indian Trade Commissioner ; and

(e) the Accountant General's Department as connected with (a), (b) and (d) above

(2) Payments in England in respect of :—

(a) Leave salary, deputation pay and pensi[illegible] [illegible]icers of the Indian Civil [illegible] except in cases of such [illegible] lia Office.

(*b*) Leave salary and deputation pay of Military officers under Civil Rules (*e.g.*, civil personnel of the Indian Ordnance Department and various factories, Civil officers of the Military Accounts Department, Civil personnel of the Dairy Farms Department, Cantonment Magistrates after three years' service in the Department).

(*c*) Leave salary and pensions of officers of the Indian Ecclesiastical Service, including pensions payable under Statute to Bishops

(*d*) Furlough pay and pensions of officers of the Bengal Pilot Service, and Family Pensions of such officers.

(*e*) Other civil pensions, such as pensions of judges under Article 34[illegible] of the Civil Service Regulations.

(*f*) Bengal, Madras and Bombay Civil Funds and the Indian Civil Service Family Pension Regulations.

(3) Cancelled.

(4) Detailed arrangements in connection with training in England o[illegible] abroad under standing regulations of recruits or probationers selected unde[illegible] proper authority, *e g.*, Indian Civil Service and Indian Forest Service pro[illegible]bationers When training is complete, final appointment will be carried ou[illegible] by the Secretary of State in Council, who will also deal with any case of a pro[illegible]bationer becoming liable to forfeit his appointment through failure to pass hi[illegible] examination or misconduct.

[illegible]

(6) All business in connection with arranging visits to engineering work[illegible] [illegible] the public expense are laid down in Government of India, Industry and Labou[illegible] Department (P. W. Branch) letters No. E-45, dated the 14th December 192[illegible] and the 17th June 1929.

(7) Disposal of enquiries from persons or bodies (and probably of sam[illegible] from Government Departments) regarding India, which do not raise issues o[illegible] [illegible] India and public institutions in England with which they are in touch unde[illegible] [illegible]

(8) The provision of steamship passages for Civilian personnel.

(9) Purchase of quinine on behalf of the Government of India.

(10) Arrangements in connection with Exhibitions, Industrial Fairs, etc., subject to reference to the Secretary of State in Council on the initial question of official participation in exceptional and important cases raising important issues of policy, and on any question of broad policy subsequently arising.

(11) Work in connection with the Imperial Mineral Resources Bureau.

(12) All business arising in Europe connected with Lascars, provided that no alteration or relaxation of rules issued by the India Office or other Department of His Majesty's Government in London or embodied in the Lascar Agreement should be made without prior reference to the Secretary of State for India.

(13) Imports into India of cocaine, morphia, etc.

(14) Letters of request.

(15) Royal Humane Society medals

(16) Repatriation of criminal lunatics.

(17) Europeans' departure from India under the European Vagrancy Act, 1874.

(18) Relief or repatriation of destitute persons (in and from the United Kingdom).

(19) Purchase of bulls, stallions, etc., for military purposes.

(20) Arrangements for the sale of Government publications, including map.

(21) Distribution of Government publications to departments, institutions, and individuals to whom a regular supply is made.

(22) Supply to India of Parliamentary papers and Stationery Office publications.

(23) Arrangements for publication in England of works on behalf of the Indian Governments. (The India Office will continue to deal with works already in hand, and with incomplete series.)

(24) *Currency Notes.*—Arrangements for design and supply will remain with the India Office but the payments due for them will be undertaken by the High Commissioner, who is already responsible for their receipt and shipment to India.

(25) All business connected with the selection and recruitment in England of persons appointed to fill any of the Indian appointments enumerated in Schedule A.

(26) Grant, subject to such instructions as the Government of India may issue, of advances of the following kinds :—

(*a*) Advances on account of leave salary or pension.

(*b*) Special Advances.

(c) Advances for purchase of motor cars, the consent of the local Government being necessary.

(27) Issue of anticipatory pensions in advance of, and subject to re-adjustment on, receipt of the audit officer's report under Article 926 of the Civil Service Regulations.

(28) Commutation of civil pensions and annuities, subject to any condition which the Governor General in Council or the local Government may impose.

(29) Decision whether the repayment of claims passed on from India should be made in instalments or postponed until an officer's return to India. If repayment is to be altogether waived, no action shall be taken without the consent of the Government concerned.

(30) Waiving of recovery of claims or of overpayments made in the United Kingdom.

(31) Transmission to the Secretary of State of appeals for relaxation of the Fundamental Rules or the Civil Service Regulations Subject to such instruc- [illegible]

(32) Exercise, in respect of Government servants on leave in the United Kingdom, of all powers, other than rule-making powers, conferred by the Fundamental Rules upon local Governments; subject to such instructions as the Government concerned may issue.

Note.—In respect of Government servants under the administrative control of the Government of Bihar and Orissa, the High Commissioner for India exercises the powers of the local Government to grant extension of leave under rule 73 of the Fundamental Rules only.

(33) Enforcement of bankruptcy orders against officers actually serving.

(34) Entertainment of appeals in respect of rates of exchange, subject to the observance of the general principles laid down by the Secretary of State and after a reference to him if necessary.

(35) Disposal of applications for concessions in respect of payment of fund pensions; subject to the Rules of the Fund concerned.

(36) Provision of facilities for officers who are required, or desire, with the approval of Government of India, to study Parliamentary Practice and Procedure in Europe or America.

SCHEDULE A.

List of Services and Posts recruitment for which has been transferred to the High Commissioner for India.

1. Librarian, Imperial Library.
2. Keeper of the Records, Government of India
3. Bacteriological officers (non-service).
4. Town planning experts.
5. Imperial Meteorologists.

6 Mines—Inspectors and Chief Inspector.

7. Explosives—Inspectors and Chief Inspector.

8. School of Mines and Geology—Principal.

9 Northern India Salt Revenue Department—Commissioner, Deputy Commissioners, Assistant Commissioners and Superintendents.

10. Printing and Stationery—Controller and other officers

11 Patents and Designs—Controller.

12. Electrical Adviser to the Government of India.

13. Metallurgical—Inspectors and Assistant Inspectors.

14. Local Manufactures—Superintendents and Deputy Superintendents of and Chemist in Government Test House.

15 Indian Stores Department—Chief Controller and other officers.

16. Ordnance Mechanics—Chief Civil Master Armourers, Principal Foremen, Foremen, Assistant Foremen and others graded as such.

17. Appointments made in the United Kingdom to the staff of the Lawrence Military School, Sanawar.

18. Royal Indian Marine Dockyard Staff other than Chief Constructor, Assistant Constructor and Electrical Engineer.

19. State Railway—Coal and Mining Department and Covenanted Staff.

20. Engraver and Head Engraver, Survey Office.

21. Photo-Litho Staff, Survey Office—Two Managers, four Assistant Managers

22. Mathematical Instrument Office Staff, Survey Office—Officer-in-Charge, Works Manager, two Assistant Managers.

23. Drawing Office Staff, Survey Office—1st Division Assistant.

21. Chincona Plantations—Superintendent.

25. North-West Frontier Province—Agricultural Officer.

26. European Carpenter, Forest Department.

27. European Gardeners under Government of India.

28. Curator, Industrial Section, Indian Museum, Calcutta.

29. Posts and Telegraphs Department—Subordinate Wireless Personnel, Cable Foremen, Foremen and Assistant Superintendents of Telegraph Workshops, Instrument Mechanicians for workshops and telegraph and telephone offices.

30. Appointments in the Zoological Survey.

31. All appointments made by the local Governments of Governors' provinces to posts and services under their control other than the Bengal Pilot Service.

32. All appointments made by the Government of India for service under a Chief Commissioner.

PART III.
Compilation and Books.

Chapter 10.—Consolidation of Accounts.

Introductory.

188-A. The procedure for the compilation of revenue receipts and service payments is laid down in the relevant Chapters of the Audit Code. In this Chapter, Articles 189 to 199 deal exclusively with the compilation of the transactions under Debt and Remittance heads, the remaining articles being devoted to general procedure relating to accounts

Detail Book.

Form and Method of Posting.

189. Particulars relating to Debt and Remittance account transactions appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other abstracts are collected for the whole circle of audit under each head of account from month to month in a Detail Book.

1 If the accounts for any month of a Treasury Officer, Public Works Divisional Officer [illegible]

On no account may the figures of the two months be combined into a single set of entries. Instances of undue delay in the submission of treasury or departmental accounts should be brought to the notice of the local Government.

190. The Detail Book to which has been assigned the number Form 25-A is arranged in vertical columns, of which the first two columns on each folio or page show the period of account and the name of the district or of the departmental or other abstract, and the remaining columns the entries which appear in that abstract under each head of account. The Detail Books will be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, each set or sets of heads of account should be repeated on consecutive pages as often as may be necessary

for recording the transactions of the whole year from April to March (final), and any additions or deductions consequent on correction made after the despatch of March (final) accounts.

191. The Detail Book should be in two parts, the first part being utilised for compiling the treasury transactions direct from the Cash Accounts and Lists of Payments, and the second part for consolidating the Debt and Remittance figures appearing in the various departmental and other abstracts. The totals of the former should be brought into the latter in which the grand totals should be struck. When thus completed the Detail Book will present for the whole circle of audit the figures under the various detailed heads of Debt and Remittance Account

192. Cancelled

193. The Detail Book, if not bound before being brought into use, should be bound up, at all events, at the end of the year, meanwhile sufficient sections, containing the pages assigned for the whole year to one or more heads, should be securely stitched in covers of stout paper, labelled clearly on the outside. The word 'Receipts' or 'Payments', as the case may be, should be written conspicuously at the top of each page

Checking

194. When the postings under each head have been completed, the detailed items should be independently cast up across the page to the total column of the Detail Book, without reference to the total of the Cash Account, List of Payments, or the Departm [illegible]
and disbursements in Par [illegible]
Statement of Disbursers' [illegible]

195. The postings in the Detail Book should be independently checked [illegible] in the Cash Account, List of Payments, or the Departmental [illegible] the totals

No. 2.

Page 83, Article 195—

Insert the following as a "Note" under this Article :—

"*Note.*—A separate progress register may be maintained in which may be recorded the initials of the poster and the checker if this system is found to be an improvement over the arrangement contemplated in this Article."

[Correction to Account Code, No. 2, dated the 1st June 1934.]

196. The due date for closing the Treasury portion of the Detail Book is the 14th day of the month following that to which the accounts relate.

197. Cancelled.

Consolidated Abstract.

Form and Method of Posting.

198. The next process is the preparation, in Form 26, of the Consolidated Abstract of Debt and Remittance transactions. Columns are provided for showing the progressive totals, month by month, under each central ledger head

and under such sub-heads thereof as may be found necessary. Every head of account for which a column is provided in the Detail Book must also appea in the Consolidated Abstract and against it will be entered the total of th month's entries as there recorded.

199. As the transfers of each month are posted in the Detail Books wit out reference to the amount of the month's transactions under the detailed hea concerned, the result may be a *minus* entry, which will pass in red ink into t Consolidated Abstract and reduce the total of the local ledger head.

It may sometimes happen that the *minus* entry under a detailed hea so large as to exceed the aggregate of the *plus* entries for the current mon under the other detailed heads subordinate to the same local ledger head. I this case the net entry for the local ledger head also will be a *minus* one in re ink both in the Consolidated Abstract and in the Ledger In exceptional case *minus* entries under a central ledger head may appear in any month.

199-A. After the Consolidated Abstract is closed, the totals of the receipt and payments recorded in it will be checked against the totals in the Deta Book.

Abstract of Major Head Totals.

200. From the Consolidated Abstract, completed as in the precedin article, and the Departmental Consolidated Abstracts, an Abstract of Majo Head Totals will be prepared in the same form as the Consolidated Abstrac showing the receipts and disbursements by major heads during and to the en of the month. The totals of the receipts and payments will then the checke against the Statement of Disbursers' Accounts (see Audit Code, Article 514), an the general statement of account will be drawn up on the back of the di bursement section of the Abstract of Major Head Totals as follows :—

Opening balance—		
Cash in treasuries	0 0 0	
Cash in transit	0 0 0	
		0 0 0
Receipts of the month as detailed within		0 0 0
	Total .	0 0 0
Charges of the month as detailed within		0 0 0
	Balance .	0 0 0
Detail of Balance—		
Cash in treasuries	0 0 0	
Cash in transit, as per check register of Local Remittances	0 0 0	
		0 0 0

1. Any difference between the account balance shown in this abstract and th grand total of the provincial cash balance report should be explained in a note.

201. The abstract of Major Head Totals, when so completed, brings out [illegible] ount of the Central and Provincial Governments in respect of [illegible] luding [illegible]

March Accounts.

202. The accounts for March as first prepared are only preliminary records.

No. 47.

Page 85, Article 202—

Insert the following as a Note under this Article :—

"[illegible] Public Works in Public Works [illegible] y major heads of [illegible]

[Correction to Account Code, No. 47, dated the 1st October 1934.]

---

203. The adjustment of charges for Revenue Survey conducted by parties of the Survey of India should be left to be made on the authority of the annual statement issued by the Accountant General, Central Revenues (see Article 107).

204. Correcting or additional entries made after the despatch of the final

No. 75.

Page 85, Article 204—

Insert the words "in Form 28" after the word "Abstract" in line 4 of this Article.

(Correction to the Account Code, No. 75, dated the 1st November 1934.)

from the Auditor General.

When communicating to local Governments the corrections made after the despatch of the final March accounts, a progressive account incorporating these entries should also be furnished

1. For the preliminary account for March, the Detail Book, the Departmental Classified Abstracts and the Departmental Consolidated Abstracts will be dealt with as if no later accounts will be submitted; an abstract of transfer entries will be prepared and the entries
Consoli
'or the
taken
made
below; subsequent entries should be posted as *plus* or *minus* in red ink.

2. The reason why the adjustment was not effected before the closing of the final March accounts should be briefly stated against every entry.

204-A. The accounts are kept open so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the latest year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be charged to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible.

Adjustments should not be made in the accounts of the past year if the disbursements could not have been reasonably anticipated in time for a grant being obtained from the proper authorities which in the case of voted expenditure, are the Legislative Assembly and the Provincial Council, as the case may be In all cases, where the expenditure could have reasonably been anticipated as for example, recurring payments from one Government or department to another and payments which, though not of fixed amount, are of a fixed character, etc, the Accounts Officer will automatically make th adjustment in the accounts before they are finally closed.

Prohibition of Alterations.

205.(*a*) No alteration can be made in the Detail Book, Departmental Classified Abstracts or Consolidated Abstracts of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one detailed column to another under the same head, or from one head to another, the necessary corrections should be made by a formal transfer entry (see Chapter 11 of this Code and Article 474-D and E of the Audit Code).

(*b*) But if the amount involved does not exceed ten rupees, and affects only revenue or service heads affecting the same Government, no formal t fer is necessary, and it is sufficient simply to make a note of the error against the original entry.

(c) If any error be detected after submission of the final account for March, it can only be adjusted by a formal transfer entry, a copy of which should be submitted to the Auditor General in the usual course for approval.

NOTE —Corrections between detailed heads under the same minor heads do not require to be made by formal transfer entry, such corrections being made by *plus* and *minus* entries against the heads affected. These corrections should be communicated to the Auditor General in two batches, by the 10th of September and 10th of October. Any correction made after the latter date should, however, be reported, to him as soon as the error is detected.

Civil Account.

206. On completion of the Abstract of Major Head Totals, an account, in a form supplied by the Controller of the Currency, should be compiled from it and forwarded to the Controller of the Currency on the following day, *i.e.*, not later than the 25th of the next month and, in the case of the account of the Accountant General, Central Revenues, on the 15th of the second month. On the back of this form a certificate is attached, to the effect that the accounts for the month have been completed and signed. Care should be taken that this is actually the case before the certificate is signed. Every care must be taken to make the account correct, both in respect of the current and of the progressive figures, as the figures are printed by the Controller of the Currency and become the standard for reference The Accountant General should also personally examine the figures before sending them on, as peculiarities in them may easily draw his attention to errors that may have occurred in the compilation of the account.

Distribution Statement.

207. Cancelled

208. Cancelled

209. A separate [illegible] should be maintained for distribution [illegible] various grants and [illegible]

When communicating to local Governments the corrections made after the despatch of the final March accounts, a progressive account incorporating these entries should also be furnished.

1. For the preliminary account for March, the Detail Book, the Departmental Classified

dated Abstracts completed in ink, but below the grand total will be ruled lines for the exhibition of the effect of later adjustments for the final account for March (to be taken from an abstract of the later transfers), and correct totals for the month will be made below; subsequent entries should be posted as *plus* or *minus* in red ink.

2. The reason why the adjustment was not effected before the closing of the final March accounts should be briefly stated against every entry.

204-A. The accounts are kept open so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the latest year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be charged to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible

Adjustments should not be made in the accounts of the past year if the ... d in time for a grant ... ase of voted expen ... Council, as the case ... ave reasonably been anticipated as for example, recurring payments from one Government or department to another and payments which, though not of fixed amount, are of a fixed character, etc., the Accounts Officer will automatically make the adjustment in the accounts before they are finally closed

Prohibition of Alte...

(c) If any error be detected after submission of the final account for March, it can only be adjusted by a formal transfer entry, a copy of which should be submitted to the Auditor General in the usual course for approval.

NOTE.—Corrections between detailed heads under the same minor heads do not require to be made by formal transfer entry, such corrections being made by *plus* and *minus* entries against the heads affected. These corrections should be communicated to the Auditor General in two batches, by the 10th of September and 10th of October. Any correction made after the latter date should, however, be reported, to him as soon as the error is detected.

Civil Account.

206. On completion of the Abstract of Major Head Totals, an account, in form supplied by the Controller of the Currency, should be cmpiled from it nd forwarded to the Controller of the Currency on the following day, *i.e.*, not ater than the 25th of the next month and, in the case of the account of the ccountant General, Central Revenues, on the 15th of the second month. On he back of this form a certificate is attached, to the effect that the accounts or the month have been completed and signed. Care should be taken that this s actually the case before the certificate is signed. Every care must be taken o make the account correct, both in respect of the current and of the progressive igures, as the figures are printed by the Controller of the Currency and become he standard for reference The Accountant General should also personally xamine the figures before sending them on, as peculiarities in them may easily lraw his attention to errors that may have occurred in the compilation of the ccount.

Distribution Statement.

207. Cancelled.

208. Cancelled.

Chapter 11.—Transfer Entries.

No. 145.

Page 88, Article 211, Clause (a), *Rule 1*—

Substitute the following for the last three lines of this rule beginning with "for example":—

"for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book."

(Correction to the Account Code, First Edition (Reprint). No. 145, dated the 1st June 1936.)

n from

ounts;

he head

under

of any

istribu-

(b) In order to adjust, by debit or credit to its proper head, an item outstanding under a Debt head;

(c) In order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

General Rules.

212. On one of the sides of every transfer entry there should be only one ledger head which may be debited by credit to *sundry* heads, or *vice versa*; debits may not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

In a transfer entry all parti ulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated.

213. A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made These adjustments should, as a rule, be made monthly. If this is, however, found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing them, they may be made quarterly. *Unforeseen* adjustments should, however, be made as soon as the necessity for them arises.

214. Annual transfers should, as a rule, be avoided. They are, however, allowed in the cases noted below:—

(*a*) On account of lapsed bills and lapsed deposits.

(*b*) On account of the charges for interest on Capital expenditure of all Commercial Departments or part of a Department placed on Commercial basis.

(c) On account of interest payable by the Central Government to Provincial Governments on Famine Relief Fund balances and Provincial balances.

(d) On account of payments of interest and repayments of principal in respect of advances made from the Provincial Loans Fund to Provincial Governments.

(e) On account of interest payable by Provincial Loans Fund on advances made to it by the Central Government.

(f) On account of interest on Service Funds.

(g) On [illegible]

of Commercial Departments and Undertakings.

(h) On account of expenditure incurred in the Survey of India Department for local Governments.

(i) On account of transfer to the Famine Relief Fund of the unspent portion of the Famine Relief assignment of the year.

(j) On account of miscellaneous adjustments referred to in Article 656 of the Audit Code

(k) On account of sums payable by one Government to another where it is agreed that the whole amount will be paid in a lump sum.

(l) On account of joint establishment or on account of transactions where a fixed distribution of cost between Central or Provincial or between two or more heads is prescribed and where it has been decided that such distribution should be made annually.

(m) On account of interest payable by the Provincial Government to the Famine Relief Fund on advances made from the Fund for financing the Provincial Loan Account.

1. Transactions relating to the Superior Services (India) Family Pension Fund are transferred by the Accountant General, Central Revenues, to England at the close of each half year.

Correction of Accounts.

215. (a) If an item which properly belongs to a revenue or service head is wrongly classified under another revenue or service head, the error may corrected at any time before the accounts of the year are closed, in the anner directed in Article 205 [illegible] the accounts are [illegible]

No. 92.

Page 90, Article 215, *Note 1, as inserted by Correction Slip No.* [illegible] dated the 28th June 1934 —

Insert the word 'Capital' *before the words* '*major heads*' in line 2 of this Note.

[Account Code, 1st Vol. (Rep.), No. 92, dated the [illegible]

Chapter 11.—Transfer Entries.

No. 145.

Page 88, Article 211, Clause (a), Rule 1—

Substitute the following for the last three lines of this rule beginning with "for example":—

"for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book."

(Correction to the Account Code, First Edition (Reprint). No. 145, dated the 1st June 1936.)

(b) In order to adjust, by debit or credit to its proper head, an item outstanding under a Debt head;

(c) In order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

General Rules.

212. On one of the sides of every transfer entry there should be only one ledger head which may be debited by credit to *sundry* heads, or *vice versa*; debits may not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

In a transfer entry all particulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated.

213. A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should, as a rule, be made monthly. If this is, however, found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing them, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

214. Annual transfers should, as a rule, be avoided. They are, however, allowed in the cases noted below:—

(a) On account of lapsed bills and lapsed deposits.

(b) On account of the charges for interest on Capital expenditure of all Commercial Departments or part of a Department placed on Commercial basis.

(c) On account of interest payable by the Central Government to Provincial Governments on Famine Relief Fund balances and Provincial balances.

(d) On account of payments of interest and repayments of principal in respect of advances made from the Provincial Loans Fund to Provincial Governments

(e) On account of interest payable by Provincial Loans Fund on advances made to it by the Central Government.

(f) On account of interest on Service Funds.

(g) [illegible] of Commercial Departments and Undertakings.

(h) On account of expenditure incurred in the Survey of India Department for local Governments.

(i) On account of transfer to the Famine Relief Fund of the unspent portion of the Famine Relief assignment of the year.

(j) On account of miscellaneous adjustments referred to in Article 656 of the Audit Code.

(k) On account of sums payable by one Government to another where it is agreed that the whole amount will be paid in a lump sum.

(l) On account of joint establishment or on account of transactions where a fixed distribution of cost between Central or Provincial or between two or more heads is prescribed and where it has been decided that such distribution should be made annually.

(m) On account of interest payable by the Provincial Government to the Famine Relief Fund on advances made from the Fund for financing the Provincial Loan Account.

I. Transactions relating to the Superior Services (India) Family Pension Fund are transferred by the Accountant General, Central Revenues, to England at the close of each half year.

Correction of Accounts.

215. (a) If an item which properly belongs to a revenue or service head is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, in the [illegible]

No. 92.

Page 90, Article 215, Note 1, as inserted by Correction Slip No. 30, dated the 28th June 1934 —

Insert the word 'Capital' before the words 'major heads' occurring in line 2 of this Note.

[Account Code, 1st Edn. (Rep.), No. 92, dated the 1st March 1935.]

(*b*) An error which affects a debt or remittance head must be correcte by transfer, however old and however small it may be. If the accounts o the year in which the error took place are not closed, the correction should b made by removing the item from the head under which it was wrongly take to that to which it properly belongs. If the accounts of the year in whic the error took place are closed, then the following procedure should be follow ed in the cases referred to :—

(1) Item taken to one debt or remittance head instead of anothe —the correction will be made by transferring it from the one t the other.

(2) Item credited to a debt or remittance head instead of to a revenu head, or debited to a debt or remittance head instead of to service head,—the correction should be made by transferri it to the head under which it should originally have appeared.

(3) Item credited to a revenue head instead of to a debt or head,—correction should be made by debiting refunds an crediting the proper head.

(4) Item debited to a service head instead of to a debt or remittanc head,—correction should be made by debiting the proper hea and crediting " Recoveries of Service Payments, " (*vide* Articl 790 of the Audit Code).

NOTE.—Errors in the accounts of Divisional Officers of the Public Works Departmen are governed by the rule in paragraph 585 of the Public Works Account Code.

216. Deleted

Outline of Procedure.

217. A correction by a transfer entry may be proposed by any sectio of the office ; and should be accepted by the other Section concerned, i necessary particulars are furnished. If there is anything objectionable in th entry, or if it is not prepared in the proper form, the Section receiving it ma require the entry to be passed by a Gazetted Officer. Original vouchers an other documents in support of the entry should be recorded in the Section whic originally dealt with them and not sent to the other section concerned along wit the transfer entry.

1. Any delay on the part of the receiving section in taking over such entries should be reported by the section concerned to the Gazetted officer-in-charge.

218. (*a*) The addition or deduction which should be posted in Departmental Abstracts or the Detail Books on account of the transfer entries should be worked out from the separate transfer entries of all sections in accordance with the procedure described in the succeeding articles. This consists mainly of an abstract showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits of the month being necessarily equal.

(*b*) In the case of revenue and service heads, it is the net outcome of the transfer entries against each, *i.e.*, the balance of the head in the combined

edger and abstract, which appears as a debit or credit in the abstract; but 1 the case of debt or remittance heads, the gross credit and the gross debit rill both appear in the abstract—the former in the receipt part, the latter n the disbursement part, as these heads have corresponding accounts on oth sides.

1. When large transfers are made from one debt head to another, in order to correct the original classification in accounts the correction should, wherever possible, be made by a *deduct entry against the original* debit or credit, so as to prevent exaggeration of the transactions in the accounts. The same principle applies to transfer of balances from one account circle to another also.

When, however, such a transfer affects a debt head for which grants are obtained, it should be adjusted, irrespective of the amount involved, on the following principle:—

(a) When the correction is in rectification of a misclassification of the same year,—by *deduct* entry against the original debit or credit, as the case may be:

(b) When the correction is in rectification of a misclassification of the previous year—by *plus* credit or *minus* credit under the heads concerned, without affecting the debits for the year:

in either case, if the correction involves the transfer of balances from one another, the adjustment at both ends must be made without any reserva- official year.

r entry number book should be maintained in each audit or which should be entered in brief but clear detail the parti- *fer originating in that section as well as that received from* ie entries proposed by the several sections should be num-

1 will denote the number as given by the originating section or will

ig sect

entry

t-in o

g to rule and that it bears the initials of the Superintendent section. The book should be submitted monthly to the Superin... *l the Gazetted Officer for scrutiny, which will mainly* consist in seeing th... entries recorded therein have been duly taken over by the receiving secti... It will also assist the Gazetted Officer to gauge the general efficiency of th... heck of classification in the section and will enable him to ascertain the number of Transfer Entries necessitated by the mistakes of the Audit Office and to take steps to avoid their recurrence.

NOTE.—See also Articles 474D and 474E of the Audit Code.

Detailed procedure and posting.

220. As soon as any correction or adjustment becomes necessary the section which proposes it should prepare a separate entry, in Form 30, and *enter it in the* Transfer Entry number book.

Chapter 12.—Journal and Ledger.

Forms.

227. The Journal and Ledger should be maintained in two parts—Part I, for transactions of the Central Government and Part II, for those of the Provincial Governments.

227A. The form of the Journal is Form 33. In each Part the first two or [illegible] balances [illegible] ear (see [illegible] entries [illegible] he year with the headings printed on the left-hand page) and lastly a sufficient number of pages will be provided for posting the closing entries of the year.

227B. The ledger forms are 34 and 35, the former for Debt and Remittance heads which are closed to balance and the latter for Revenue, Service Capital and Remittance heads which are closed to Government (see Article 238).

Heads.

228. The accounts to be opened on the ledger may be classified as follows:—

(1) Opening and closing heads, *viz.*, Government, Balance.

(2) Revenue Receipts.
(3) Service Expenditure.
} Being the total of the transactions under Revenue, Service and Capital heads (see Article 235).

(4) Capital Expenditure not charged to Revenue.

(5) Net Expenditure in England (Provincial Government).

(6) Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments, being the net amount of Provincial contributions and miscellaneous adjustments between Central and Provincial Governments (see Article 297).

(7) Remittance heads which are closed to Government (see Article 240).

(8) Debt heads and Remittance heads which are closed to Balance (see Article 240) being the Central and Local Ledger heads of the list given in Appendix 7 to the Audit Code.

(9) Personal accounts of Collectors who are in account with the Accountant General, including Local Remittances in transit and also the following special heads, *viz.*, "Departmental Accounts", "Exchange Account Abstract", and "Transfers", under which the entries on both sides must always be the same.

NOTE.—Under each of the above heads the transactions of the Central and Provincial Governments should be treated as separate ledger heads which will be shown in Parts I and II, respectively.

Opening the Books.

229. The books are opened by transferring from balance account to the various debt heads and personal accounts the debtor and creditor balances with which they closed in the preceding year's books.

NOTE 1.—The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries just described cannot be made until the books of the previous year are closed, which can never be until half the new year is passed and half the transactions of it duly posted in the journal and ledger. But immediately on closing the books of any year, the balances at credit or debit of the several debt and other balanced heads should be carried forward to the books of the following year.

NOTE 2.—As the opening entries of one year in the journal are the exact replica of the closing entries of the previous year the former may be posted only by group heads, full details under each of which being available in the closing entries in the previous year's journal.

230. *Cancelled*

231. *Cancelled*

Monthly Entries.

232. The accounts of each month are journalised by the following entries:—

I.—Central Section.

(1) Sundry Accountants, etc., Dr. to

(a) Revenue Receipts and Sundry accounts (Central) for the revenue and receipts of Central Government of the month; and

(b) Provincial Government, for the total revenue and receipts of the Provincial Government of the month.

(2) (a) Service expenditure and Sundry Accounts (Central);
(b) Provincial Government. } Dr. to

Sundry Accountants, etc., for the amounts of Central and Provincial disbursements of the month.

(3) Provincial Government. Dr. to

Net Expenditure in England (Provincial Government), for the net transactions of the Provincial Government in England for the month.

(4) Provincial Government. Dr. to

Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

II.—Provincial Section.

(1) Central Government. Dr. to

Revenue Receipts and Sundry accounts (Provincial), for the revenue and receipts of the Provincial Government of the mon h.

(2) Service Expenditure and Sundry accounts (Provincial). Dr. to

Central Government, for the disbursements of the Provincial Government in India for the month.

(3) Net Expenditure in England (Provincial Government). Dr. to

Central Government, for the net transactions of the Provincial Government in England of the month.

(4) Contributions, Miscellaneous Adjustments between Central and Provincial Governments. Dr. to

Central Government for the net adjustment under the former head.

NOTE 1.—For the account for the month of March the final March account figures only should be taken.

NOTE 2.—For adjustments made by transfer entries after the despatch of March final accounts (see Article 204) an abstract may be prepared in detail of ledger heads for facility of posting the journal

233. *Cancelled.*

234. In the monthly entries the figures against sundry accountants (that is, the personal accounts) are to be taken from the Statement of Disbursers' Accounts , those against the "Revenue Receipts and Sundry" and "Service Exenditure and Sundry" accounts, are to be taken from the Abstract of Major Head Totals referred to in Article 200 and the Consolidated Abstract. The totals of monthly entries against items (1) (*a*) and (1) (*b*) and of those against items (2) (*a*) and (2) (*b*) of the Central Section referred to in Article 232 should be agreed with the receipt and disbursement sides of the Consolidated Abstract which must tally with those of the Disbursers' Accounts (Audit Code, Article 514).

235. The ledger should be posted monthly from the Abstract of Major Head Totals (see Article 200) for transactions under Revenue, Service and Capital heads and from the Consolidated Abstract (see Article 198) for transactions under Debt and Remittance heads. The object of the ledger is to bring out the balances under Debt and Remittance heads other than those which are closed to Government (see Article 240). The posting of revenue, expenditure and capital heads is required only for the purpose of squaring the ledger. The Revenue Receipts, Service Expenditure and Capital Expenditure not charged to Revenue should therefore be posted by totals only, while such of the Debt and Remittance heads as are closed to Government (see Article 240) will be posted by Cen

are closed to l

(Note: Each prescribed Debt head, each of the Remittance heads which close

to balance and each Collector's account is a separate ledger head). The inner columns in the ledger should be used for details subordinate to the prescribed heads.

1. In the debt and personal classes of accounts, the inner columns, if not required for record of subordinate details, can be conveniently used as independent headings, so that several accounts can be introduced in the same folio, the arrangement will facilitate their being grouped in classes

236 *Cancelled.*

Closing the Books.

237. The books may not be formally closed until orders are received from the Auditor General

238. The heads 'Revenue Receipts', 'Service Expenditure', 'Capital Expenditure not charged to Revenue', 'Net expenditure in England (Provincial Government)', and 'Provincial Contributions, etc.', in the Central and Provincial ledgers are closed to Government Account.

239. *Cancelled.*

240 The Debt and Remittance heads and personal accounts are separately closed to balance, except that the heads under Gold Standard Reserve, Imperial Bank Deposits, Exchange on Remittance Accounts, Remittances adjusted on the Central Books, Accounts between Civil and Civil, Accounts between Civil and other Departments, and Accounts between England and India are closed to Government

1. The reason for this exception lies in the fact that the books of each office show only one side of each Account Current so that the true balance can be shown only on the central books of the Auditor General where both sides are brought together.

Journal Totals.

241. The totals in the amount columns of the Journal should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be noted in pencil only, until the orders of the Auditor General permit the opening entries to be posted (Article 229, Note 2).

1. The Journal totals, after the completion of each Journal entry, should, of course, be equal.

Trial Balance Sheet.

242. The accuracy of the ledger postings should be tested annually after the closing of the accounts for March Supplementary by the preparation of a Trial Balance Sheet in Form 36 and a copy of it should be forwarded to the Auditor General.

243. The posting of the Journal should not be delayed till the opening entries can, under the Auditor General's orders, be brought on the new year's books.

Chapter 13.—Verification of Balances.

Review of Balances.

244. The accounts of the year are not complete until the balances upon the Ledger under the Debt heads and the outstandings under the Remittance heads have been verified. Accordingly, after the despatch of the final account for March, and in advance of the formal closure of the books, an explanatory statement of closing balances, called the Review of Balances, should be submitted to the Auditor General in the form of a general report, which will take up each of the heads in succession. The report, which should be printed, should be drawn up in two parts, Part I dealing with the balances of Central transactions, and Part II with the balances of the Provincial Government. Each part should contain :—

(1) A statement of each ledger balance which is to be explained.

(2) An explanation of the nature and conditions of the liability involved in it.

(3) A statement of the nature of the detailed accounts kept of the transactions connected with it; and how far the final results of these detailed accounts work up to, and agree with, the balance on the ledger.

(4) Information as to whether the person or persons by whom the balance is owned or from whom it is due, admit its correctness, and, if they do not, where the difference lies This would not apply to such items as deposits or ordinary advances, but it should be explained how far the latter are believed to be really recoverable.

Part of the explanations under heads (2) and (3) would necessarily be the same year after year; and there is no occasion to repeat every year the same information, for which reference may be given to a previous report.

245. The paragraphs of the review should be numbered and the name of the province should be printed at the head of each page of it.

This report is due on or before the 10th November of each year; but a great part of the work can and should be done even before the completion of the final account for March. It should be taken up by the Accountant General personally.

NOTE —The Accountant General, Central Revenues, will submit the review for Central Revenues about the middle of December.

No. 13.

Page 99, Article 246—
Delete this article.

[Correction to Account Code, No. 13, dated the 1st June 1934.]

... by specifying any action which has ... since the submission of the special reports

247. As soon as the review has been issued, a list should be drawn up of ll the cases in which any action is still required, and the Auditor General hould be informed of any subsequent reconciliations which may be effected nd acknowledgments which may be received between the date of issue of the eview and the 15th of February following, references being invariably made o the paragraphs of the review affected. The Accountant General, Central Revenues, will submit his supplementary report on the 1st of March.

NOTE.—Discrepancies that may remain unsettled after the submission of the supplementary report should be carefully watched and their reconciliation reported to the Auditor General on the 1st of May and the 1st of August of the second year following that to which hey relate. As a rule, discrepancies reported in the Review of Balances of one year should e settled before the review of the next year is submitted. In the rare case of any discrepancies remaining unsettled even then, the review for the next year should differeniate between the discrepancies of the year and those relating to previous years, and should nention separately the action taken in respect of each. A similar differentiation should e made between the outstanding balances relating to the year of review and those relating o previous years, and any delay in the recovery of old items should be specially explained.

248 The following rules give directions as to the verification required in several cases, and indicate what is required in the cases not specifically mentioned

Deposits of Local Funds.

249. The balances worked out in the broadsheets prescribed for Deposits of Local Funds in chapter 15 of the Audit Code each year should be communicated to (and, if necessary, accepted by) the officers charged with the administration of the Funds.

Loans and Advances.

250 The Ledger balance should be verified against the outstanding principal of the loan shown in the special loan registers. It should also be stated whether the conditions of each loan have been fulfilled and whether the balances due at the end of the year (or if, in the case of any loan, another periodical date is fixed for making up the account, then at the last previous date of making up the account) have been communicated to, and not been objected to, by the debtors. This verification should be separately reported to the local Government.

1 As regards advances to cultivators and other advances of which the detailed accounts are kept by departmental officers, see Article 256.

2 In the case of house-building advances, advances for purchase of motor cars and [illegible]

formation as to whether instalments in repayment of these advances have been regularly recovered.

Deposits of Service Funds.

251 The balances should be compared and reconciled with those in the accounts current sent in by the Trustees or Managers. There are sometimes large differences arising from the Trustees crediting in their accounts of the year interest which is not really payable to them till April 1st.

Balances of Provident Funds.

252 The balances to Provident Funds as per Ledger should be verified with broadsheets and it should be stated in the review whether the balances were communicated to the subscribers

Deposits.

253 For deposits which are recorded in detail in registers in Civil Account Code Form 28 the total receipts and repayments are posted from that form monthly into the proof-sheet, Audit Code Form 29. At the end of the year the cross totals of the receipts and repayments posted into the monthly columns of the proof-sheet should be made and the balances struck separately for the different districts for each of the four years shown in the form. The balance of the first year will except for any deposits not allowed to lapse to Government for special reasons, be posted in the column "Credited to Government", and should be compared with the total of the statement of lapses of the district concerned The balance of the third year should similarly be compared with the total of the clearance register. The grand total of the column, "Balance on 31st March", should be agreed with the Ledger balance of the class of deposits concerned

1. For Public Works Deposits, see Article 268

2. In the case of deposits of Trust Interest Fund the balance on account of interest payable should also be agreed with the total of unpaid payment orders.

254. The balance of personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by the Audit Office), and it must be seen that they are, in each case, certified in the manner prescribed in Article 205 of the Civil Account Code.

*The Review should contain a brief report on the personal ledger accounts stating (1) that no such account was opened except with the sanction of competent authority, (2) that the ...

The personal ledger accounts need not be shown individually or by districts. It will be sufficient if the following information is furnished for the whole province :—

(1) The total number of accounts open,

(2) the opening balance at the commencement of the year under review,

(3) the total credits and debits during the year, and

(4) the closing balance at the end of the year.

Advances Recoverable and Suspense Account.

255. The accuracy of the balances brought forward in the Objection Books for non-Public Works Transactions and those shown in the broadsheets of balances under Advances Recoverable and Suspense is to be tested in the manner laid down in Articles 795 and 798 of the Audit Code The Ledger balances should be certified to agree with the totals of the balances shown in those broadsheets.

256. In the case of advances to cultivators and similar advances which do not enter the Objection Book, the balance should be proved by obtaining from each local officer, who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

1. Acknowledgments of advances to meet payments for compensation for lands taken up for public purposes should be obtained from the District Officers, and the fact mentioned in the review.

2. For Takavi Works Advances, see Article 268

Permanent Advances.

257. The amounts remaining unadjusted upon each district (and other) account in the register (Audit Code, Form 37) must be verified by means of annual acknowledgments from the officers concerned [see Article 93 (7) of the Civil Account Code] The aggregate of the outstandings should be made upon from the register and tallied with the Ledger balance (Audit Code, Article 418).

Accounts with Foreign States.

258. The balance under the head " Account Current with Indian States " should be communicated to the States concerned and their final acceptances should be obtained The fact that this was done should be mentioned in the review. The progress made in the adjustment of the balances in the accounts *with other Governments, should also be reported*

Cash Remittances.

259. The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits The details of these unadjusted items should be extracted from the remittance register [illegible] the month to which each item belongs. The [illegible] the balance of

No. 14.

Page 101, Article 259—

Delete the last sentence of this article.

[Correction to Account Code, No. 14, dated the 1st June 1934]

260. The balances under Public Works Remittances are reconciled [illegible] the ledger in the manner prescribed in Article 688 of the Audit Code.

Bills.

261. The verification should be made separately for the four classes, *viz.*, Supply Bills, Local and Foreign and Remittance Transfer Receipts Local and Foreign.

262 After the credit of lapsed bills to Government (Audit Code, Articles 384 and 391), the amounts of the outstanding bills should be carried, in the issue lists, into the balance column The balances of each year's bills added to the total payments of the same year's bills should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of the previous year (in respect of bills of the two former years); and this agreement should be complete, both for the whole and for each District or Province drawing

263. The forward balances will then be posted into statements (Form 3 of which the totals ought to agree with the Provincial Ledger balances.

264. The statements will be despatched to the Auditor General on t 1st September, in advance of the Review of Balances.

Remittance Heads.

265 Instructions regarding the [illegible] under Accounts Current [illegible]

No. 41.

Page 102, Ar[illegible] ... [illegible] Correction Slip No. 15, dated the 1st June

Delete th[illegible]

ances, [illegible]

in the [illegible] ... with its balances".

[illegible] ... Audit Code, No. 41, dated the 3rd September 1931)

1. [illegible] shown under the head "D[illegible]

posits [illegible] Accountant General, Central Revenue

with th[illegible] Bank.

2. [illegible] balance of each departmental account is agreed, month b[illegible] month, [illegible] Audit Sections concerned, with the closing balance of the previous mont[illegible] and it is seen that the closing balance is certified to have been verified by some respon[illegible] sible officer in accordance with the prescribed rules. The Compilation Section the[illegible] prepares a monthly statement from departmental accounts to work out the closing balan[illegible] [illegible] it is filed. [illegible] of the ledg[illegible]

Public Works Balances.

267. The review should also include the balances under the following head[illegible] appearing in the accounts of Divisional Officers of the Public Works Depart[illegible] ment :—

(1) Public Works Deposits,

(2) Civil Advances—Advances of the Public Works Department, Taka[illegible] Works Advances,

(3) Cemetery Endowment Fund, and

(4) Civil Departmental balances—Public Works Advances.

268. The Balances are verified as detailed below :—

(i) Transactions under the heads Public Works Deposits and Takavi Works Advances are reconciled with the Ledger, month by month, through the broadsheet in Audit Code, Form 64, *vide* Article 619 of the Audit Code. Their balances are similarly reconciled at the end of the year.

(ii) Credit transactions only appear under the head Cemetery Endowment Fund, and they are verified monthly with the Ledger through the broadsheet in Audit Code, Form 65, *vide* Article 642 of the Audit Code. The balance at end of the year should be agreed similarly.

[illegible] cash balances of Divisional Officers as given in their [illegible] March are verified individually in the [illegible] ith the original Cash Balance [illegible] that month, received from the Division. [illegible] gregate of these balances should be reconciled w[illegible] the Ledger.

The General review of the balances should be on the lines of certificate 3 of P. W. A. Form 91.

Subsidiary Register of Loan of Rs.————sanctioned for————in orders of $\frac{\textit{Government of India, Finance Department}}{\textit{Government of}}$, *No.* ————, *dated*————.

Form A.

CONDITIONS OF LOAN.

"To bear interest at————per cent. to be paid (half) yearly on————and to be repaid by (half-yearly instalments of Rs.————in addition to accruing interest) or* (within————years) or* (in————equal instalments)."

Date and Voucher.		Account of Principal of Loan			Calculation of Interest on Principal			Account of Interest demand.	
Date	Voucher.	Advance	Repayment	Balance	Period	On advances.	On repayments	Amount due.	Amount paid and credited to Interest.
1921		Rs	Rs.	Rs		Rs a	Rs. a	Rs	Rs.
April 16th	Balance			50,000	½ year.	1,000	.	1,270	
May 1st . ..						.	.	..	270
May 5th .	7	5,000		55,000	164 d.	89-14		.	.
June 10th			20,000	35,000	128 d.	..	280-0	..	
June 16th						.	..	..	700
August 16th . .	18	5,000	.	40,000	61 d	33-7	..	..	
September 1st		.					.	..	200
	TOTAL				.	1,123-5	280-9	1,270	1,170
October 16th		To ...				.	.	100	
							38-1		
							23-0		
		Net due				.	.	15-1	
		To interest accrued on principal this day Rs 1,123-5, *less* 280-9 = 842-12		..	..	..	..	842-12	
October 16th .. .	Balance	.	.	40,000	½ year	800	..	957-13	

1. In this example the rate of interest is taken at 4 per cent, and the days for ...

... between the two columns

2. On the periodical fixed day, the account is made up in the manner shown, and the balance of principal, Rs. 40,000, and of interest, Rs. 957-13-0, due from the debtor, is calculated and set forth in the manner indicated.

3. It is not thought worth while to set apart separate special columns for calculation of interest due on arrear interest. The calculation, however, is made, as shown in the above specimen, in exactly the same way as on the principal, though the rate per cent. is usually higher.

* For table of calculations of repayments of loans by equal instalments, see Appendix 3.

4. The sum of Rs. 20,000 in the foregoing example would not, in practice, be entirely credited to principal, but it is so entered here in order to illustrate how the account may be made up under various possible contingencies.

Form B.

Loans repayable by payment into a Sinking Fund.

Date and Voucher.		Account of Principal of Loan.		Calculation of Interest on advances.		Account of Interest demand					Account of Balance.			Calculaton of Interest	
Date.	Voucher.	Amount advanced.	Balance.	Period.	Amount	Interest due.	Interest realised	Balance.	Date	Particulars	Payments into Sinking Fund.	Periodical credits on account of interest.	Total Balance.	Period.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

279. The columns under "Date and Voucher," "Account of Principal f Laon" and "Account of Interest Demand" in the Register referred to in rticle 278 should be filled in as soon as the transactions are reported from he Bank sheet or the Cash Account or the Transfer Entry for the adjustment f the periodical interest on the Deposits of the Sinking Fund is made. The alculation of interest will be made at the same time by the aid of the table in Appendix 4. It will be observed that these columns show the interest that will be chargeable on the next periodical day, and that the amount of interest leduced upon them is not actually debitable against the borrower until the next periodical day.

1. A loan bears interest for the day of advance, but not for the day of repayment.

Loan Expenditure by Public Works Department.

280 In cases where the loan expenditure is, under special orders, to be conducted and controlled by the Public Works Department, the amounts chargeable to the several loan accounts will appear monthly in the Civil Account through the Monthly Accounts of Divisional Officers.

281. The amounts will be charged in the subsidiary register above prescribed, and will bear interest as though they had been advanced on the last day of the month in which the expenditure actually appeared in the Monthly Accounts.

Payments in Discharge of Loan.

282. Nothing may be credited as repayment of principal or into the Sinking Fund so long as any sum is due on account of interest unpaid.

1. Interest for any half-year (or year) is not "due" until the end of the half-year (or year) during which it accrues.

Periodical making-up of the Account.

283. After all entries up to, but not including, the date on which interest becomes due have been made, a line will be drawn across the page. First the interest account of the past half-year must be made up by deducting the amount paid on account of interest from the demand on that account entered in the "Amount due" column, and bringing down "Balance of interest due." Then a calculation must be made of the interest (if any) demandable on overdue interest of the previous half-year. Lastly, in the case of Register in Form A, the second and third columns of the "Calculation of interest on principal" must be totalled, and the excess of the total of the second over the total of the third carried into the "Amount due" column. The total interest due and the total principal due will then be made up, and the account will be opened for a new period The account of the Sinking Fund in Form B will be similarly completed at the same time, the amount of interest due being credited at the end of the period.

1 If interest is payable yearly, instead of half-yearly, the account will be made up only once a year.

284. A copy of the account as thus made up, and of the new statement of demand, should be sent to the debtor.

Sinking Fund.

285. Moneys paid to a Sinking Fund for repayment of loan should be credited to the head "Deposits of Sinking Funds—Other Sinking Fund Deposits," and entered in the Register in Form B prescribed in Article 278 Interest will be allowed on these deposits at the same rate as the loan itself bears. The interest payable on these deposists should be credited to the Sinking Fund by deduction from the receipt on account of interest on the loan. When the total balance of the Sinking Fund becomes equal to the amount of the loan, the credit under "Deposits of Sinking Funds—Other Sinking Fund Deposits," and the debit under "Loans to Municipalities, etc." should be written off against each other.

Audit of Receipts.

286. The subsidiary register will give the Accountant General the means of seeing that both interest and instalments are repaid on the due date, and, in case of delay, he should at once address the officer who is in direct communication with the debtor or charged with the administration of the property or of the Corporation to which the loan is made. The debtor should be warned either by this officer, or, if the loan is not on any district account, by the Accountant General, when any payment, either of interest or of principal

is about to fall due from him; but omission to give this warning, of course, gives the debtor no claim to exemption from the consequences of default.

Default.

287. The occurrence of default in payment either of principal or of interest should be reported without delay to the Government by which the loan was sanctioned.

Annual Returns.

288. Each Accountant General will submit to the Local Government annually on the 30th September a statement in Form 38 showing the details of the loans and advances borne on his books, under the head 'Loans and Advances by provincial Governments' The statements should show separately the details of each loan under each of the classes, Loans to Presidency Corporations, and Loans to Landholders and other Notabilities. Loans under special laws shc [illegible]
under which they have [illegible]
vances to cultivators [illegible]
advances being shown separately from those for the relief of agricultural distress and other purposes For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be agreed with both the ledger and the subsidiary register; the entries in the former should be borne out in all respects by the latter record, and the interest columns of the return should also be verified with the latter.

289. For loans to Indian States an annual statement will be compiled in Form 39 in two sections, A and B, showing separately the loans granted for famine and for general purposes remaining unpaid up to the year in respect of which the return is prepared, the loans granted during the year under report being grouped together and shown at the end of the statement. The statement will be submitted by the Accountants General to the Local Governments or Political Officers concerned by the 1st August.

290 Accountants General will also submit annually on the 30th September to the local Government a statement in Form 40 of the Sinking Funds on [illegible]

[illegible]

5 of Form 40. If the investment is not exclusively in Government loans bearing interest at 4 per cent, a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

291 [illegible]
for a year [illegible]
constitute[illegible]
the examination should be devoted mainly to ascertaining:—

(i) that the scheme of liquidation prescribed, as the basis of each Sinking Fund, is financially sound;

(*ii*) that the fund contains the amount which would have been accumulated if the scheme of liquidation in respect of each Sinking Fund had been worked up to in respect of the amount at credit of the fund and the interest which it anticipated;

(*iii*) that the investments of the Sinking Fund are sound and are valued at their market price.

Defects in the scheme of liquidation, the deficiency, if any, found in the fund, any unsound investment, or unusual depreciation in the market price of any investment should be prominently brought to the notice of Government in the Accountant General's certificate of examination.

Chapter 15. -Accounts and Balances of Provincial Governments.

Monthly Provincial Account.

292 The provincial Government should be furnished with a monthly account of its transactions in such form and detail as is required. The figures for this account will be posted from the Abstract of Major Heads Totals referred to in Article 200. The account will also include the home transac- of the provincial Government as shown in the monthly accounts fur- ed by the Secretary of State and the High Commissioner, the sterling es therein being converted for the purpose into rupees at £1=Rs. 13 1/3 entered either in lump sums after all the Indian transactions or against major head in a separate column, according to the wishes of the local vernment The former course is preferable, as the monthly Home ounts may not be received in time for the figures to be included in the me month's account. The form of the account will be determined by each rovincial Government, but Form 41 is recommended for adoption.

The opening and closing balances should be entered in the progressive columns of the account so as to produce a balanced account.

When communicating to provincial Governments the corrections made after the despatch of the final March accounts, a progressive account incor- porating these entries should also be furnished.

Balances of provincial Governments.

292-A. Soon after the accounts of the month are closed and the Monthly vincial Account, as prescribed in the preceding article, is completed, the sition as regards the Provincial balance at the end of each month, after taking into account the standardised monthly adjustments mentioned in the note below Article 298-B, should be intimated to the Auditor General in the following form, a copy of which should at the same time, be furnished to the Provincial Government concerned :—

'Closing balance as per the Monthly Provincial Account prescribed in Article 292 of the Account Code ..	W
Add / *Deduct* the net amount of standardised monthly adjustments mentioned in the note below Article 298-B *ibid*	X
Total ..	W ± X
Balance of Famine Relief Fund	Y
Fixed Deposits with the Government of India ...	Z
Free Balance ..	(W±X) — (Y + Z)

293. The balances at the credit of the provincial Government are worked out in the monthly accounts mentioned in Article 292, but no adjustments are made in the accounts on account thereof until after the close of the year.

294. The adjusted balances of provincial Governments are shown as deposits under the head "Balances of provincial Governments" in Section V of the accounts. With a view to adjust these balances, a statement in Form 41 is prepared as soon as the last batch of corrections made after the despatch of the final March accounts of the year have been submitted to the Auditor General.

The transfers between the Central and provincial Governments referred to in Article 296 appear in this statement on the revenue side as *plus* entries in the Central column and as *minus* entries in the provincial column except when the miscellaneous adjustments result in a net transfer from Central to provincial in which case the signs are reversed.

The figures of the Central Government in this statement will be confined to the transactions under revenue and service heads and to the adjustments with the provincial Government. The provincial figures will include in addition —

(1) Transactions under capital and debt heads.
(2) Home transactions as in the annual accounts furnished by the Secretary of State and the High Commissioner, the sterling figures therein being converted into Rupees at £1=Rs. 13 1/3.
(3) Opening and closing balances.

295. The increase or decrease of provincial balance as worked out in this statement is adjusted as follows. An increase being money due to the provincial Government is transferred to the credit of its balance by the following transfer entry :—

Dr.

Increase of provincial balance.

To

Balances of provincial Governments. Cr.

For net increase of provincial balance during the year.

A decrease on the other hand represents the amount by which the disbursements have exceeded the receipts of the year, and as the excess has to

be met from the balance at credit, it is reduced by the following transfer entry :—

Dr.

Balances of provincial Governments.

To

Decrease of provincial balance. Cr.

For net decrease of balance during the year.

The above adjustments will not be taken into account in the compilation of the Finance and Revenue accounts, the abstract statements of which will exhibit the Central and provincial transactions in separate columns and bring out the net result of the latter on the face of the accounts.

NOTE —The adjustments referred to in this Article should not be taken into account in the compilation of Journal and Ledger.

Transfers between the Central and provincial Governments.

296 The following is a classification of the transfers between the Central and provincial Governments :—

I Contributions to the Central Government by provincial Governments under Rules 17 and 18 of the Devolution Rules.

II. Miscellaneous adjustments between Central and provincial Governments

The transfers under I are varied only under the terms defined in the Devolution Rules The adjustments under II should be made with the mutual concurrence of the Central Government and the provincial Government concerned

297 It will be observed that heads for the exhibition of these transfer adjustments have been provided on both the receipt and expenditure sides under Section L of the classification shown in Audit Code Appendix 7. These heads are intended for the purely Central or provincial accounts published with the respective budgets in which the figures cannot be exhibited otherwise than as receipts or payments. In the combined accounts maintained by the provincial Accountants-General, on the other hand, such exhibition will exaggerate the total revenue and expenditure of the Indian Empire. The heads cannot accordingly find a place in these accounts. The transfers are adjusted outside the accounts as explained in Article 294 and are shown as *plus* and *minus* entries on the receipt side, the transaction representing really a *transfer* of revenue from one Government to another.

298 Each provincial Accountant-General should prepare a consolidated statement showing the details of transfers between the Central and provincial Governments relating to the past official year. The transfer should b

classified in accordance with Article 296 and proper authority quoted in support of the entries. A copy of this statement together with a copy of the statement (Form 42) mentioned in Article 294 should be submitted to the Auditor General on the 10th of October.

Interest on deposits of surplus balances of Provincial Governments.

298-A. The following rules have been prescribed by the Government of India for the payment of interest by the Central Government on the deposits of surplus balances of Provincial Governments :—

(*i*) *Interest* will be allowed by the Central Government on all fixed deposits of surplus balances of not less than 2 lakhs each in the case of Coorg, 10 lakhs each in the case of Assam and 25 lakhs each in the case of other provinces and for not less than 6 months at a time

(*ii*) Subject to the restrictions stated in rule (*i*) above, the rate of interest payable on deposits initially declared for 12 months or over will be 1 per cent. less, and in the case of deposits for shorter periods, 2 per cent. less than the rate charged by the Central Government to the Provincial Loans Fund on advances made to it during the period Thus, if a deposit covers portions of two successive years, the rates will be different for the different portions, if the corresponding rates charged to the fund are different.

(*iii*) Deposits should be made as from the first of a month and notice of deposit should be sent simultaneously to the Government of India and the local Accountant General or Comptroller so as to reach both before that date. No orders will issue from the Government of India in each individual case, the arrangement being a standing one.

NOTE.—The renewal of a deposit should be treated as a fresh deposit, and the period of such a deposit and the rate of interest applicable thereon should be regulated accordingly.

(*iv*) Interest on any fixed deposit will be admissible so long as the balance of the provincial Government concerned, after taking the fact of the fixed deposit into account, is not overdrawn for more than such number of complete months as most nearly represents one third of the period of deposit, but from the interest thus calculated a deduction should be made on account of the interest on the amount of overdrawal during these months at the rate charged on advances to the Provincial Loans Fund. If a province overdraws its balance during a longer period, it will be entitled to no interest whatever. Under this rule, therefore, so long as the overdrawal is within the limit prescribed, the Central Government will allow interest on the fixed deposit for the period declared but will recover from the Province interest at a higher rate on the amount over-drawn. In other words the overdrawal will be treated as a temporary advance bearing interest.

NOTE —For the purpose of determining whether there is an overdrawal or not in any particular month, the balance of the Provincial Government for that particular month

uld be taken to be the average of the opening and closing balances of the month as ermined by the Accounts Officer concerned.

(v) Interest due in respect of any deposit will, if admissible, be adjusted by the Accountant General or Comptroller in the accounts of the year in which the period of deposit expires after the *pro-forma* account of the monthly balances is made up. This account should allow for the deposits and their withdrawals on due dates

(vi) In accordance with the rules governing the Provincial Loans Fund, applications for advances from the Fund have to be made in advance and no overdrafts at the end of the year are contemplated. Provincial Governments should accordingly arrange their borrowing programme and also the dates and periods of their deposits in such a manner that there will be no overdrafts at the end of the year.

Pro-formâ Account of Provincial Balances.

298-B. The following rules have been prescribed for the maintenance of *pro forma* account of monthly provincial balances in order to see whether the ed deposits made from time to time by Provincial Governments under ticle 298-A above and on which interest is payable by the Central Government are covered by the amount of the monthly balances of the provinces ncerned and also to see whether a provincial Government possessed sufficient onthly cash balances at its credit throughout the year to carry on its administration and has not overdrawn its balances to any large extent in any part the year or for a long period in the year:—

1. The monthly balances of the Provincial Governments for a year correct the nearest lakh should be worked out in the accounts office at the end of e year after all adjustments relating to that year have been made and the sing balance throughout the year are known.

2. In working out the monthly figures, the following items will require ecial consideration

(a) Home charges.

(b) Exchange Account adjustments

The figures should be included in the balance of the month in the accounts r which the adjustments are actually included.

(c) Periodical Adjustments:—

(i) Those made under the Devolution Rules.

These adjustments are generally made with reference to specific dates fixed the Government of India. In any such case the debits and credits arising

from the adjustment should in determining the balance be taken into account at the end of the month within which the date for the adjustment falls

(ii) Adjustments made on fixed dates other than those made under the Devolution Rules.

The adjustments requiring consideration under this head may be classified as follows —

(a) Transactions which originate month by month but which for the sake of convenience are adjusted annually, *e.g.*, pensionary charg
Surv
etc ,

In these and similar cases a monthly proportion of the amounts debitable or creditable to the Provincial Government may be worked out for *inclusion* in the monthly balances Generally a distribution on the basis of one twelfth of the total of all the items adjusted will suffice.

(b) Transactions which by their nature cannot be adjusted till after the close of the year, *e.g.*, lapsed deposits, provincial share of In come-tax, etc.

These adjustments should be included in arriving at the balance for March.

(c) Miscellaneous adjustments between Central and Provincial. I these cases the method of distribution should be determine with reference to the nature of the expenditure. Thus in th case of recurring assignments a monthly proportion of th annual figure should be taken; otherwise the adjustmen should be included in the balance of the month in the accoun for which the adjustment is actually included.

NOTE.—The *pro forma* account referred to above cannot be completed until after tl

Governments.

Chapter 16.—Pro Forma Accounts of the Public Works Department.

Introductory.

299. The general rules relating to *prō forma* accounts of the Public Works Department are stated in paragraphs 587 to 592 of the Public Works Account Code; see also Audit Code, Articles 142, *et seq*. This chapter deals mainly with the *pro forma* accounts of buildings used as residences, and the rules pertaining to the *pro forma* accounts of irrigation, navigation, embankment and drainage works are given in Chapter 17.

Capital and Revenue Accounts of Residences.

300. Capital and Revenue Accounts of Residences should be prepared annually to review the results of the year, and to determine if the annual allowance fixed for maintenance and repairs is sufficient to protect the State against any losses arising from the operation of the rules regarding recovery of rent for residential buildings, as prescribed in Rules 45-A and 45-B of the Fundamental Rules or as may be framed thereunder by the local Government. Detailed instructions for the compilation of these accounts are laid down in the Office Manual of the Accountant General.

In respect of residential buildings not forming part of a very large house-building scheme, the accounts may be prepared and reviewed triennially if so desired by the local Government concerned.

Buildings.

~~301. It is unnecessary to include in these accounts buildings of the classes~~

No. 99.

Page 117, Article 301—

For the word 'Residence' occurring in the second line of clause (*a*) this Article, *substitute* 'Residents'.

(Correction to the Account Code, No. 99, dated the 1st August 193

provided that they are allotted rent-free under the orders of the local Government to Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties (*vide* clause V of the Rule 45-A or 45-B of the Fundamental Rules).

NOTE.—The instances are not intended to be exhaustive. Other residential buildings allotted rent free under the orders of the local Government to Government servants who

are required to occupy particular houses in order to ensure the proper performance of their duties may be omitted at the discretion of the local Government.

(c) Buildings which are not intended to be used as regular residences, *e.g.*, dak bungalows, rest houses, circuit houses, inspection houses and other buildings of a like nature.

(d) Buildings occupied by Government servants of the Posts and Telegraphs Department, whether occupied rent-free or on payment of rent under the rules of that department.

(e) Petty buildings the cost of which does not exceed Rs. 5,000 or any other limit which the local Government may fix for this purpose.

1. The list of buildings to be included in the accounts for a year should be compiled from the previous year's accounts and the divisional Schedules of Rents of Buildings and Lands, P. W. A. Form 75, for the last month of the year. It should at the same time be seen that Certificate No. 5 in P. W. A. Form 91, in respect of property available to be let, has been received from each Divisional Officer

301-A Subject to the provisions of *Article 301, the buildings for* which Capital and Revenue Accounts are required to be maintained should be grouped in two classes :—

Class I.—Buildings which will ordinarily be occupied by officers liable to pay the full standard rent subject to the limit of 10 per cent. of their emoluments.

Class II.—Buildings from which recovery of the full standard rent is not expected, *i e*, buildings which will ordinarily be occupied by officers who are entitled to accommodation rent free or at reduced rents under the sanction of competent authority.

1 The fact that a building in Class I is occasionally occupied by an officer who is entitled to accommodation rent free, or at reduced rents, will not justify its removal
fr
C
a
o
w
competent authority and should have effect in all cases from the commencement of a financial year.

2. Buildings for which rent is recovered for a season only, such as those meant for the migratory staff of a Government should be shown under Class I if they are allotted to officers liable to pay the full standard rent (limited to 10 per cent. of their emoluments) Such buildings may, however, be exhibited under a separate sub-group of that class.

302 A building should be brought on to these accounts in the official year following that in which any of the events enumerated below took place; but if the event takes place on the 1st of April, the building should be brought on to the accounts of the same year :—

(a) its acquisition or construction was completed, or

(b) it was leased, or

(c) being a building already in existence, it was first brought into use as a residence.

303 A residential building which has once been included in these accounts ould not be excluded therefrom, unless it is declared by competent authority being no longer available for use as a residence, wholly or in part, in which se a suitable note quoting authority, should be made in the first account om which the building is removed, as also in the report (Article 310).

NOTE.—In respect of buildings of the Central Government, the term "competent thority" means the head of the Administration in the case of minor Administrations d the heads of Departments under the Central Government in other cases.

304. If under clause IV(c) (i) of Rules 45-A and 45-B of the Fundamental ules, a number of residences in a particular area or of a particular class or asses is grouped for the purpose of assessment of rent, the collective results all such buildings should also be brought out in the accounts.

Installations and other services.

305. Transactions relating to capital cost and maintenance of sanitary, ater supply and electric installations and fittings of a residence included in these counts should be included in those for the building itself. Similar transacons relating to other services excepting furniture, such as gardens, tennis urts, etc, for which additional rent is recovered under clause VI of Rule -A or 45-B of the Fundamental Rules, should be shown separately for each ch service, below those relating to the building itself. The furniture proded for all such residences in each circle of superintendence or other unit r which a separate account is prepared (*vide* Article 309), is treated as an em by itself

Form of Accounts.

306 These accounts should be compiled in Form 43 For their preparan, Divisional Officers are required to furnish the Accountant General with e necessary data in a suitable form which the Accountant General may escribe according to local requirements. These data should first be scruised in the Audit Office as far as possible.

1. Any additional information which the Accountant General considers necessary r testing the accuracy of the standard rents fixed can, if required, be obtained in the eliminary return mentioned above.

307. Both in respect of capital outlay and maintenance charges, the actual iarges only should be taken, no addition being made on account of establishent and tools and plant charges or on account of the cost of accounts and idit.

1. If a building is occupied partly as a residence and partly as an office, the best ossible approximation should be made, in consultation with the Superintending ngineer, of the capital value of the portion used as a residence, the revenue charges eing proportionately distributed for the purposes of the accounts.

2. In the case of non-residential buildings which are converted into residences, if the iginal cost cannot be ascertained from the records, the capital value should be based 1 the estimated value of the buildings, subject to any rules which the local Government ay have prescribed. See clause II (*b*) of Fundamental Rules 45-A and 45-B.

308. Column 15 of Form 43 "Interest on capital outlay to end of year under report or rent payable by Government" should be filled in as indicated below :—

(i) *Leased buildings.*—Rent payable by Government to the lesser should be noted in this column. When maintenance and repairs to the building or municipal or other taxes relating thereto are also chargeable to Government, these charges should be noted in columns 12 to 14.

(ii) *Government buildings.*—As the interest for the year is calculated at the rate which is in force as the standard of return from productive irrigation works at the time of acquisition or construction of the building, it is necessary to calculate interest separately on (1) capital outlay to end of previous year and (2) capital outlay during the year. The interest on (1) will be the figure entered in the last account, or, if there was any capital outlay during the previous year it will be that figure *plus* interest on half the amount of capital outlay. The interest on (2) will be calculated on half the amount of the capital outlay of the year at the rate of interest for the year. The total of (1) and (2) should be noted in column 15.

1 The details of calculation may be given in the preliminary form to be perscribed by the Accountant General, *vide* Article 306

309. These accounts should be prepared in such detail as the local Government may desire, but usually it will be found sufficient to prepare a separate account for each circle of superintendence, so that copies of the accounts may be sent to Superintending Engineers to enable them to review the results of the areas in their respective charges, and to take such action as they may deem necessary to effect economies in working.

1. Under this rule, it is permissible to amend the form of these accounts, provided that no change is made in the essential features of Form 43, without previous reference to the Auditor General.

Review.

310. The accounts, when completed, should be reviewed in the light of Rules 45-A and 45-B of the Fundamental Rules and local rules framed thereunder, and the results of this collective review should be embodied in a concise report, with which the accounts should be submitted to the local Government by such date, not later than the 15th February following the year to which they relate, as may be fixed in consultation with the local Government. If, in any particular cases, or generally, the standard rents need revision, or the maintenance charges are excessive or the realisations inadequate, these points should be mentioned in the report, as also any suggestions regarding the working or suitability of the rules which the Accountant General may wish to make. The true annual cost to the tax-payer on account of the residences included in these accounts should also be reviewed. For this purpose, a lump sum (which should be estimated by the Accountant General with due regard to the rules relating to allocation of these charges) representing charges on account of establishment and tools and plant should be added to the total

capital cost, including value of site, of all buildings which form the subject of a single review. If the capital cost of any building does not include the value of site, the estimated value of this site should be ascertained and added to its capital cost for this purpose. A similar lump sum addition on account of departmental charges should also be made to the total average maintenance charges of all buildings forming the subject of a single review, and the interest charges should be calculated on the (gross) capital cost worked out in the manner indicated above. The total of the maintenance and interest charges thus worked out should be compared with the total realisation of rent. In all comments and observations, leased buildings should, as far as possible, be distinguished from those owned by Government, and each of the special services such as furniture which are exhibited separately in the accounts (*See* Article 305) should be dealt with separately

No. 1.

Page 120, Article 310—

Insert the following as Rule 3 under this Article :—

"3. In cases where the Local Government have issued orders writing down the capital cost of any residence (*vide* proviso V(*b*) to Fundamental Rule 45A II or 45B II) the calculation for the purpose of the review prescribed in the above Article should be based on the reduced cost; but the extent of reduction made should be clearly indicated in the Capital and Revenue Accounts for the year in which those orders take effect."

[Correction to Account Code, No. 1, dated the 1st June 1934.]

ccounts of provincial buildings and submitted to the local Government as well as to the Central Government. Both in Governors' provinces and elsewhere, the accounts of Military buildings should be kept separate from those f civil buildings of the Central Government.

Chapter 17.—Pro-Forma Accounts of Irrigation, Navigation, Embankment and Drainage Works.

Introductory.

312. The Accountant General is required to prepare annually *pro form* accounts of irrigation, navigation, embankment and drainage projects fo which either capital and revenue accounts or only revenue accounts are kep These accounts are known as the Administrative Accounts of Irrigatio Navigation, Embankment and Drainage Works.

313. For projects for which capital accounts are kept, the Accoun should be prepared in Form 44, all the six parts, into which the form divided, being used. These are —

Part I —General Abstract of Financial Results.
,, II.—Detailed Account of Capital Expenditure.
,, III —Revenue Account
,, IV.—Interest Account.
,, V —Account of Indirect Charges.
,, VI.—Statement comparing Capital cost with Sanctioned Estimates

Accounts of individual projects are kept in Parts II to VI for each, and the general results of all projects are abstracted in Part I.

314. For projects for which only revenue accounts are kept, the same form is used, but the Accounts consist of Parts I, III and V only. Accounts of individual projects are kept in Parts III and V for each, and Part I is the abstract which brings out the general results of all.

Classification.

315. The projects for which Administrative Accounts are prepared are classified thus—

Works for which both capital and revenue accounts are kept—

A.—Irrigation Works.
(1) Productive.
(2) Unproductive.

B.—Navigation, Embankment and Drainage Works.

(1) Productive.

(2) Unproductive,

Works for which only revenue accounts are kept—

A.—Irrigation Works

B.—Navigation, Embankment and Drainage Works.

n Part I projects should be grouped according to this classification, and on e separate Accounts of them, the detailed classification of each project should e indicated prominently

1. The classification of works into (1) productive and (2) unproductive, is governed by e rules in Statement A of Appendix 4 of the Public Works Account Code.

Part I.—General Abstract of Financial Results.

316. Part I is a summary of the financial results of all projects in the pro-ince, excluding those for which neither capital nor revenue accounts are ept. It is prepared separately for works for which both capital and revenue ccounts are kept, and works for which only revenue accounts are kept, the gures in each case being taken, in respect of individual projects from the etailed accounts thereof as brought out in other parts.

NOTE.—Projects will be arranged serially in the order of the dates on which the con-ruction estimates were closed. Projects whose construction estimates have not been osed will come next in the arrangement and they should be detailed in the order of the tes of sanction to the estimates. The above arrangement does not, however, interfere ith the classification of projects between Irrigation and Navigation, etc., and between oductive and Un-Productive prescribed in Article 315 above.

Part II.—Detailed Account of Capital Expenditure.

317. Part II, the Detailed Account of Capital Expenditure, is a state-ent of the total direct charges incurred to end of the year against all the nctioned estimates of capital expenditure. The outlay should be detailed such branches and sections of the project as are shown separately in the nctioned project estimate, and under each it should be given in full detail minor heads (including "Receipts and Recoveries on Capital Account") d detailed heads.

1. Charges under the minor heads "Establishment" and "Tools and Plant" will be [illegible]

2. As the figures for expenditure on works, stores and establishment are inclusive of the glish expenditure at the average rate of exchange, neither the English expenditure nor e figures booked under the minor heads "*Deduct*—English cost of stores" (or *Deduct*—glish cost of stores and Establishment, as the case may be) and "Loss or gain by Ex-ange", which collectively cancel the figures of English expenditure booked finally in ome Accounts, will be entered separately in this Account.

No. 104.

Page 124, Article 317—

Insert the following as Rules 4, 5 and 6 :—

4. In the case of projects for which completion reports have been ... it is not necessary to show details of expenditure by depart-

No. 105.

Page 124, Article 319—

Substitute the following for this Article :—

319. For purposes of comparison with estimates, the form of Part ... rovides a column for "Cost of construction as now estimated". Th... olumn is written up thus—

(i) If the construction estimate is still open.	The estimated cost.
(ii) If the construction estimate is closed.	The aggregate of (1) actual expen... ture on the closed ...

In the case of projects the construction estimates of which have been close... the difference between the figures in this column and column 4 of Part V will indicate the amount of the open capital sanctions still operative, *i.e.*, th... further authorised liabilities of the project.

(Correction to the Account Code, No 105, dated the 2nd January 1936.)

320 If the construction estimate has been closed, the date on whi... was closed should be placed on record in this Part.

Part III.—Revenue Account.

321. Part III, the Revenue Account, is a statement making an u... date comparison of the gross (*i.e.*, direct as well as indirect) figures o... receipts and the working expenses of a project yielding revenue. Th... ceipts should be detailed by minor heads, and the working expenses by minor and service heads. The difference between the gross receipts an... gross charges will represent the net revenue or the deficit, as the case be.

1. The Revenue Account should be opened for a project as soon as any section o... completed and begins to yield revenue.

2. See also Rules 1 to 3 to Article 317.

Part IV.—Interest Account.

322 Part IV, the Interest Account, is a simple debit and credit account, showing on one side the charges for the interest and on the other the net revenue, or deficit, as worked out in Part III.

. Interest is charged in the Administrative Accounts of Irrigation, jects at the rates given below :—

As regards capital outlay met out of specific loans raised by the provincial Government, at the rate of interest actually paid on such loans.

By specific loans are meant loans that are raised in the open market for one se which is clearly specified in the prospectus and in regard to which definite given at the time of the raising of the loans that for the purpose of accounts be regarded as specific loans.

As regards capital outlay provided otherwise than from borrowings at specific rates of interest :—

(i) In the case of outlay to end of 1916-17, at the rate of 3·3252 per cent

(ii) In the case of outlay incurred after the year 1916-17 at the following rates :—

Central Government Works.

At the average rate of interest paid by the Governor General in Council oans raised in the open market since the end of that year. This will be mmunicated annually *by the Auditor General.*

Provincial Government Works.

At a flat rate to be fixed annually by the Finance Department of the ovincial Government concerned with due regard to the average rate paid by on its own borrowings during the period in the open market or from the ntral Government inclusive of the advances under Rule 24 (1) (*b*) of the volution Rules, or if there have been no such borrowings, at the rate at hich the *Provincial* Government would have had to pay had *it* borrowed om the Central Government. The method of calculating the average rate interest to be fixed annually may be varied by a Provincial Government consultation with the Accounts Officer concerned, if such variation tends produce a more accurate result.

1. Interest is calculated on the total direct capital outlay to end of the previous year us half the outlay of the year itself.

2. The details of the calculations should be given in the account.

3. Survey charges of previous years incorporated in the capital account (Part II) of he year (*vide* Article 318) should be treated as outlay to end of the previous year.

Part V.—Account of Indirect Charges.

324. Part V, the Account of Indirect Charges, is a simple statement of indirect charges shown below :—

Capitalised abatement of land revenue.—At twenty times the annual amount of land revenue remitted.

NOTE.—This charge will not be made in cases when the capitalised value has been rded in lieu of abatement and has been debited as a direct charge.

N

Page 126, Article 324, Rule 1—

Delete this rule, re-numberin

(Correction to the Account Co...

...ctual expenditure, wh
case of separate Aud
specific projects. Oth
~~...ge should be given in column~~
...s will be made as follows :—
...ts as direct charges, excep
...classified as

(a) indirect charges up to 1920-21, being included in the 14 per cent. cha
leave and pension ; and

(b) direct charges from 1921-22.

(2) Pensionary charges will enter these accounts as

(a) indirect charges up to 1925-26 (at 14 per cent. on gross establishm
penditure) ;

(b) direct charges from 1926-27.

NOTE —Pensionary charges in the cases of Bihar and Orissa and the Centr
vinces appear as direct charges from the year 1927-28

325 This Account is prepared in two separate sections—capita
revenue—in the case of works for which both capital and revenue acc
are kept.

Part VI.—Statement comparing Capital cost with Sanctioned Esti

326. Part VI compares both the direct and indirect charges incurre
to-date on a project with the amount of sanctioned estimates.

327. If the construction estimate is still open, no entries will be ma
columns 2 to 4, headed, "Charges against closed sanctions," and in co
8 "Total charges to date against old and current sanctions." But, if i

No. 107.

Page 126, Article 327—

Insert the following at the end of this Article :—

Particulars of the sanctioned estimates, *e g.*, the numbers and dates of the orders of Government issued from time to time, the amounts of estimates, etc., need not be entered in either case.

(Correction to the Account Code, No. 107, dated the 2nd January 1936.)

March. The Accountant General should review ...
them a report of the points which his review may suggest. In the re
should be mentioned specially all points requiring attention, *e.g.*, (1) case
which, in the Accountant General's opinion, a change of classification of
jects from "Productive" to "Unproductive" or *vice versa* may be indica
(2) cases in which an abnormal increase under "Working Expenses" is
accompanied by an adequate increase in the "Receipts" or (3) cases in wh
"Receipts" show a marked decline and there is no known reason for this

NOTE —For the purpose of the above mentioned review the figures shown against minor head "Recoveries of Expenditure" should be deducted both from "Gross Receip and from "Gross Working Expenses"

1. Any practical suggestions calculated to reduce the working expenses, to develop the gross receipts, or to effect economies otherwise, which may occur to the Accountant General, should ordinarily be made separately, *vide* Audit Code, Articles 144 and 857, the report being confined to mentioning the salient features of the accounts in a manner intelligible to an outsider.

329. Four copies of the accounts (with Report) should also be submitted simultaneously to the Auditor General. If printed copies cannot be despatched so as to reach the Auditor General by the dates prescribed in Appendix I, the first copy should be sent on the due date in manuscript A separate report should also be submitted at the same time reviewing the working of the various Irrigation projects with reference to the desirability of changing the existing classification of a particular work or works from "Productive" to "Unproductive", or *vice versa*, on the basis of the actual yield and the anticipated return from such works This review may, however, if the local Government has no objection, be included in the report to the local Government which the Accountant General submits under paragraph 328 above.

PART IV.

Miscellaneous.

Chapter 18.—Remittances for financing the Home Treasury Exchange.

Origin of Exchange.

330. A certain proportion of the expenditure from Indian Rev is defrayed from the Home Treasury of the Government of India, has accordingly to be fed by direct or indirect remittances from this co These remittances are effected at varying rates of exchange differing the statutory rate of £1=Rs 13⅓ at which English transactions are repre in the accounts in terms of rupees.

The difference between the later rate and the actual rate realis remittances between India and England causes a gain or loss by excl which is brought to account in the first instance under the deposit head change on Remittance Accounts ", as stated in Article 347.

NOTE 1.—Direct remittances of funds from India to England may be avoided in
c
w
e
t
S
to gain or loss by exchange.

NOTE 2.—Funds are also received in England from His Majesty's Governm repayment of sums advanced on behalf of the Royal Air Force in Iraq, but ther loss or gain on exchange on these transactions as the official rate of exchange is (see Article 343) to them.

Remittances for financing the Home Treasury.

General.

331. The transactions usually falling under this class are :—

(a) Purchase of sterling in India.

(b) Sale of sterling in India.

(c) Transfers through the Paper Currency Reserve.

(d) Transfers through the Gold Standard Reserve.

Transactions under these heads are not included in the outward or inward Accounts Current between England and India, but are brought to Account under Section "T.—II—Remittances between England and India, Purchase and Sale of Sterling and other Transfers".

Purchase and Sale of Sterling in India.

332. (a) The bulk of the requirements of the Home Treasury used to be met by the sale of what were known as Council Bills or Councils by the Secretary of State in London. Now the requirements of the Home Treasury are met by the purchase of sterling in India from banks and firms on an approved list. These banks and firms instruct by cable their London Agents to pay sterling sold to Government, into the Imperial Bank of India in London, for credit to the Account of the Secretary of State at the Bank of England. The rupee payments made by Government in India are ordinarily met from their treasury balances with the Imperial Bank of India; but it may be found necessary at times to replenish the treasury balances by transfers from the Paper Currency Reserve or the Gold Standard Reserve or to effect purchases direct against those reserves. When this is done, the necessary adjustments between the accounts of the Treasury and those of the Paper Currency or Gold Standard Reserve are effected in England.

(b) The sterling amounts of these purchases, when the proceeds are credited to the treasury balances in England, are debited in the Indian Accounts to the head "Sterling purchased in India" in Section "T-Remittances—II—Remittances between England and India" at Rs. 13⅓ per £. The difference between the rupee value thus stated and the amount actually paid in India is credited or debited, as the case may be, to the deposit head "Exchange on Remittance Account". Similarly, the rupee equivalent (at £1=Rs 13⅓) of the sterling sold in India, when the necessary payments in sterling are made from the Home Treasury balances, is credited to the head "Sterling sold in India" in Section "T-Remittances—II—Remittances between England and India", the difference between the rupee equivalent and the amount actually received being credited or debited, as the case may be, to the deposit head "Exchange on Remittance Account".

333 When sterling is sold in India in order to prevent exchange falling below the lower gold point, sale proceeds are credited directly to the treasury balance or to the Paper Currency Reserve or the Gold Standard Reserve, as the case may be. The necessary payments of sterling in London against these sales are made from the source to which the sale proceeds have been credited in India.

Transfers through Paper Currency and Gold Standard Reserves.

334. These reserves are held by the Government of India for the pu of maintaining the value of its Currency. Their accounts are main

outside the treasury Account, and their balances are not included in the general cash balances of Government Any transfer of funds from the balance of these Reserves in England to the Home Treasury balance or *vice versa* has, therefore, to be set off by a transfer of funds, in the opposite direction, in India. These transfers are adjusted through the head " Transfers through the Gold Standard Reserve " or " Transfers through the Paper Currency Reserve " as the case may be. The gain or loss on remittances relating to the Gold Standard Reserve is adjusted in the manner advised by the Controller of the Currency. There is no object in making similar adjustments of gain or loss by exchange in the case of drawings against the Paper Currency Reserve, as such adjustments would involve a corresponding increase or decrease of the note issue, which is constituted on a statutory basis.

335—340. *Cancelled.*

Rates of Exchange.

General.

341. The conventional rate for the Government Accounts has been fixed at £1 = Rs. 13⅓ with effect from 1st April 1927 consequent on the passing of the Currency Act of 1927.

NOTE.—For method of calculation of exchange, see Appendix 5.

Uniform rate of Exchange.

342. From the 17th January 1928 all transactions (with the exceptions mentioned in the following articles) which were previously adjusted at different rates of exchange, are adjustable at the uniform rate of 1 shilling 6 pence the rupee, provided that, where special rates more favourable to the pensioners are already applicable to the payment of certain classes of pensions, these rates continue to be in force.

NOTE 1.—Wherever in the Fundamental Rules [illegible] until further orders, be 1s. 6d. the rupee.

NOTE 2.—In the case of pensions fixed in rupees, but paid in sterling, which are chargeable either wholly or partly to Foreign States or Local Funds, the equivalent of the actual cost of the pensions paid in sterling at the privileged rate of exchange should be recovered from the Foreign States or Local Funds at the rate of 1*s*. 6*d*. the rupee

Official rate of Exchange.

343. Consequent upon the passing of the Indian Currency Act, 1927, the Treasury in England have agreed to the adoption of the rate of 1*s*. 6*d*. to the rupee, until further notice, for the adjustment of transactions between the Indian and Imperial Governments. Transactions relating to Colonial Governments whose standard of currency is Gold are also adjusted at the same rate.

Exception.—Payment in respect of opium shipped to Hongkong and the Straits Settle-ments is based on the Calcutta selling rate for immediate telegraphic transfers on London on date of shipment As regards opium shipped to Siam, the London branch of the Hong-kong and Shanghai Banking Corporation pays the Secretary of State at the rate in force on the day on which the bank receives instructions to pay from the Siamese Government

Postal Remittances,

344. Inward sterling money orders and British Postal Orders are paid at a rate as near as possible to the current market rate prevailing on the dates of advice of money orders from foreign countries concerned and dates of issue of British Postal Orders, subject to the condition that, if the rupee equivalent of a pound sterling at that rate contains a fraction of 4 annas, the inward rate will exclude that fraction Rates of issue of Postal remittances are fixed by the Director General of Posts and Telegraphs in consultation with the Controller of the Currency, in such a way that the post office rate remains between a farthing and a half penny below the market rate.

345. *Cancelled.*

Avererge rate of Exchange,

346. This is a monthly rate advised by the Controller of the Currency, the calculation being based on the average of the daily Calcutta Telegraphic Transfer rates on London during the month. This rate is applied for the purpose of the adjustments described in the following Article, as well as for the conversion of the transactions appearing in the Inward London Accounts of the Secretary of State and the High Commissioner for India, which are adjustable under Revenue, Service or Capital heads in the Government account.

Final adjustment of Exchange.

347. The amount brought to account under the deposit head "Exchange on Remittance Accounts" (*vide* Article 330) is finally adjusted as under :—

(i) Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur. This adjustment is made monthly by the Accountant General concerned, on the basis of the average rate of exchange by credit or debit, as the case may be, to the deposit head "Exchange on Remittance Account" on his own books.

(ii) The balance left under the deposit head after the above adjustments are made is transferred at the end of each year to a separate Central minor head "Net $\frac{\text{gain}}{\text{loss}}$ by exchange on Remittance transactions" under the major heads "XXXV—Miscellaneous" or "47—Miscellaneous", as the case may be. The final adjustment under the revenue or expenditure head is carried out by a closing transfer entry prepared in the office of the Auditor General of which a copy is sent to the Accountant General, Central Revenues, for incorporation in his accounts.

Chapter 19.—Charitable Endowments

No. 101.

Page 132, Article 348—

Insert the following as a 'Note' under this Article :—

"NOTE.—Under Section 13 of Act VI of 1890 (Charitable Endowments Act), read with Section 2 and Schedule I of Act XXXVIII of 1920 (Devolution Act), it is open to local governments to make necessary amendments to the rules relating to charitable endowments in the Annexure to this Chapter."

[Correction to the Account Code, First Edition, (Reprint) No. 101, dated the 1st September 1935.]

of the securities mentioned in the order, and request them to forward title deeds, or securities in a registered cover and to insure the cover for Rs These do not require to be endorsed, as the vesting order operates to the securities to the Treasurer.

350. The securities held by the Controller of the Currency on bel a Treasurer of Charitable Endowments will be held on a separate from those held on behalf of the Accountant General.

—If a vesting order is received in respect of securities already held by the A ... them from his general register to the register of Charitable E ... custody of the Controller of the Currency, he will ...

... funds of an Endowment may, with the ... be kept as a Local Fund, or the same authority ... ries, e g., the Postal Savings Bank or Private Bank

Delete this Article

Miscellaneous Trust Accounts.

... Accountants General are sometimes required to act as Trustees Depositories of public or *quasi*-public funds which are neither receipts disbursements of Government, nor charitable endowments or G... securities in Trust.

353. If possible an Accountant General should endeavour to have Trusts vested in him as Treasurer of Charitable Endowments; but, if course for any reason be not possible, he should keep an account-book for miscellaneous Trust accounts in his personal custody, posting the transact —which are necessarily very few—in the ordinary form of day-book ledger.

354. The accounts to be debited are—

(1) Personal Custody—Cash.

(2) Personal Custody—Securities—

For cash or securities held in *personal* custody of the Accountants General.

(3) Imperial Bank of India –

For any deposited with the Bank.

(4) Trust Deposits—

For any which are passed on for treatment under the ordinary rules of Chapter VIII of the Government Securities Manual.

(5) Safe Custody Register—

For any which are passed on for treatment under paragraphs 83 and 84 of the Government Securities Manual.

355. The accounts to be credited are—

A ledger head for each Trust, or for each class of Trust, as convenient.

356. There should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it so that any Accountant General on receiving charge may know by reference to it exactly what his obligations are in these matters.

1 The receipt and disposal of interest should not be recorded in these accounts, which are meant for the principal of the Trusts only.

357. These accounts should be balanced and closed every 31st day of ... appended to the Annual Review

No. 16.

Page 133, Article 357—

Substitute a fullstop for the comma appearing after the word "March" in the second line of this article; and *delete* the words "and a note........ Review of Balances".

[Correction to Account Code, No. 16, dated the 1st June 1934.]

ANNEXURE.

(See Article 348.)

Rules for Charitable Endowments Funds, H. D. No. 1569, dated 24th October 1890.

NOTE—In these Rules "the Government" means the local Government, or when the Governor-General in Council exercises under Section 7 of the Act the powers conferred by Sections 4 and 5 on the local Government, the Government of India.

1. It being the wish of the Governor-General in Council that the Government should not interfere under the Charitable Endowments Act, 1890 (hereinafter referred to as the Act), in cases of

persons apply for a vesting order or a scheme or modification of a scheme and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment In cases belonging to the first class, previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary · in cases belonging to the second class, there should ordinarily be previous publication of such documents.

Mode of previous publication of vesting orders and of schemes.

2. (1) When the Government, having regard to the last foregoing rule, is of opinion that a proposed vesting order or proposed scheme or modification of scheme should not be made or settled without previous publication it shall publish a draft of the proposed order, scheme or modification, or a proper abstract thereof, signed by one of its Secretaries, for the information of persons likely to be affected thereby

(2) The publication should be made in the Official Gazette and in such other manner as the Government may prescribe

(3) There shall be published, with the draft or abstract, a notice specifying a date at or after which the proposed order, scheme or modification will be taken into further consideration.

(4) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme or modification

Incidence of cost of vesting orders and of schemes.

3. The cost of the previous publication under the last foregoing rule of any proposed order, scheme or modification of a scheme, and any other costs incurred or to be incurred in the making or settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and, if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates

Accounts of trusts consist of immoveable property.

4. In the case of property vested in a Treasurer of Charitable Endowments other than securities for money, the person acting in the administration of the trust, and having under Section 8 sub-section (3), of the Act, the possession, management, and control of the property and the application of the income thereof shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts, of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require.

5 The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments :—

(1) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been

ared, they will be bound in volumes A note will be made on each vesting order of any ries in the registers prescribed below relating to the property vesting in the Treasurer der the order.

Accounts of Securities for Money.

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No. 1. He will also keep a separate count for each endowment in Form No 2 in which he will record all receipts, including y amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the ministrators), not the transactions of the administrators of the endowment fund.

8 The Treasurer will keep a record in the appropriate columns of Form No. 1 of all urities returned by him The return will also be entered in Form No. 2 where the ount returned will be deducted from the capital of the endowment concerned.

9. If the securities, elsewhere than in Madras and Bombay, consist of Government promissory notes, they will be forwarded to the Controller of the Currency for custody under general rules laid down in the* Civil Account Code; but the securities held under the t must be forwarded separately, and the Treasurer will keep a separate register under se rules for these securities, and will also keep a separate file of the acknowledgments. e Treasurer will retain in his own custody all securities for money other than Government promissory notes.

10 The Treasurer, on receipt of any interest on securities, will pass it through his neral Trust Interest Account under a special sub head "Interest on Charitable Endownts under Act VI of 1890." The interest will then be distributed to the various ledger ounts (Form 2), in which the gross amounts must be shown, any deductions for fees, , being shown as a charge and the payment of the balance to the administrators being shown as a disbursement. The entries in the ledger of interest received must be taken and agreed annually with the total amount of interest drawn.

11. The register in Form No. 1 will show all securities vested in the Treasurer as h, whether actually held by him or by the Controller of the Currency as his agent. In er to prove the balance actually held by the Treasurer in his own hands, a balance et in Form No 3 will be made out annually and agreed with the actual securities in the asurer's possession; such agreement will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at times which the local Government may direct under Section 9 of the Act for the publica- of the list of properties held, and of the abstract of accounts.

Property other than Securities.

13 The Treasurer will enter in a register in Form No 4 any property other than rities which becomes vested in him, and will record in the same register against the ginal entry a note of any property of which he is divested.

Publication of Lists and Abstract of Accounts.

14 [illegible]

Audit of Accounts.

15 The Treasurer's accounts will be audited annually by the Local Funds Audit Department

*The rules on the subject which originally appeared in the Civil Account Code, 7th tion, have been embodied in Government Securities Manual issued by the Controller of Currency.

FORM 1.

(ANNEX. PARA. 7.)

Register of Securities held under Act VI 1890.

LEFT.

Serial No.	Date of Receipt.	Name or brief discription of Charitable Endowment.	Particulars of Securities received.					
			From whom received.	No. and date of forwarding letter.	[illegible]	...ing each [illegible]	...value ...secu... [illegible]	...nal each ...on... [illegible]
1	2	3	4	5	6	7	8	9

RIGHT.

Ledger folio.	Return of Securities						Initials of the Treasurer or Assistant in charge.	Remarks.
	Date.	To whom sent.	Authority for return.	No. and date of acknowledgment.	Nominal value of each security	Quarter in which deducted from balance.		
10	11	12	13	14	15	16	17	18

[illegible]

FORM 2.

(ANNEX. PARA. 7.)

Ledger Account of Securities held under Act VI of 1890.

1. Name of endowment.
2. Particulars of vesting order.
3. When vested in Treasurer.
4. Names of Administrators.
5. To whom interest is to be sent.

PART I.—*Account of Capital.*

Serial No. in Form I.	Particulars (*e.g.*, received or returned).	Detail of securities (distinguishing number, etc.)	Value of each Security (separate column for each kind)					Amount of half-yearly interest.	Date to which interest has been paid on receipt.	Initials of Treasurer or Assistant-in-charge.
			3½ per cent. Loan of 1865.	Guaranteed Railway.						

N. B.—The balance of the value columns must be worked out on every day on which there is a new entry.

PART II.—*Cash Accounts.*

Receipts.			Expenditure.			
Particulars.	Page of Trust Interest Fund Cash Book.	Amount.	Date.	Particulars.	Page of Trust Interest Fund Cash Book.	Amount.

B—To be closed annually to balance. The transactions will not be numerous. ...ages of the ledger (ruled only for the Cash Account) may be left for each account, so ...e account may be carried on for several years without opening a fresh Ledger Account.

FORM 3.

(ANNEX. PARA. 11.)

Balance Sheet of securities held under Act VI of 1890.

Particulars.	Number and Value of Securities.				
	3½ per cent. Loan of 1865.		(A pair of columns for each different kind of security held)	Total.	
	No.	Value.		No.	Value.
...ng balance (from last ...r) ...ed during year (total ...t agree with Form					
...rand Total (a)					
...ned during year ...to "Controller of the ...rrency" during year.					
... transferred or re-...ned (b).					
...ng balance [difference ...ween (a) and (b)].					

Certified that the above closing balance has been compared with the securities in ...surer's possession, and has been found to agree both as to number and value.

FORM 4.

(ANNEX. PARA. 13.)

Properties, other than Securities, held under Act VI of 1890.

Serial No.	Particulars of vesting order		Name of Endowment.	Administrators of property	Property held.			Title deeds held.						Initials of Treasurer or Assistant-in-charge.	Remarks.
	No.	Date.			Description.	Value.	Annual income, if known.	Description.	Date of receipt.	Where deposited.	Date of return	To whom returned.	Authority for return.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM 5.

(ANNEX. PARA. 14.)

List and Abstract Account of Properties, held under Act VI of 1890.

PART I.—*List of Properties, other than Securities.*

Serial No.	Particulars of vesting order		Name of Endowment.	Administrators of property.	Property held.			Remarks.
	No.	Date.			Description.	Value.	Annual income, if known.	
1	2	3	4	5	6	7	8	9

FORM 5—*contd.*

PART II.—*List and Abstract Account of Securities.*

...ial No.	Name of Endowment.	Person in whose behalf held.	Particulars of securities.				Total of Securities.	Cash Receipts.			Cash Expenditure.			Balance in cash.	Remarks.
								Interest or dividend realised	Other cash receipts. * * *	Total cash receipts	Fees paid to the Government	Other payments. * * *	Total paid.		

* Enter details in these columns.

Chapter 20.—Check of Budget Estimates and Watch over Expenditure.

Estimates.

358. The responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the Legislature in each year, as well as any supplementary estimates or demands for excess grants, lies with the Finance Department. The material on which such estimates are based is obtained by that Department from the department concerned. The Accountant General should, however, render such assistance as may be required by Government and other authorities in the preparation of their annual budget estimates, see Rule 24 of Auditor General's Rules. The detailed instructions regarding the assistance rendered in this respect by each Audit office to different authorities will be found in the office manuals.

359. In reviewing or checking the estimates the Accountant General is expected to keep himself informed of all circumstances which will affect the receipts and expenditure of the Government concerned. He should take into account all cases in which transfer adjustments with other Governments and Departments, as well as transfer entries between different heads of account, have to be made in the accounts of the year to which the estimates relate, e.g., (1) Commuted value of pensions, leave salaries, jail charges payable to or recoverable from other Governments, (2) Contributions recoverable for Railway Police, (3) Apportionment of the cost of Forest surveys and Forest maps [illegible]

recoverable during the year or those of the year recoverable in the following year, (7) Transactions adjustable finally in Home accounts, (8) Freight paid in India on stores received from England, (9) Loss or gain by Exchange on sterling transactions, (10) Distribution of the cost of Public Works establishments and tools and plant (*vide* Appendix 7 of the Public Works Account Code), (11) Transfer Entries referred to in Article 214, (12) Provincial share of Taxes on Income, etc., etc.

360. The following rules are observed in the Budget estimates of the Survey of India:—

(a) The estimates will be drawn up, in the first place, for all the charges without reference to distribution between Central and Provincial. A separate statement will be appended showing what part of the charges is estimated as Revenue Survey under each Government. This latter part will be passed on in appropriate form to the estimates of the provincial Government concerned.

(b) An appendix will be added to the estimates giving the official names and numbers of the different survey parties under which their several accounts will be rendered during the year, the nature of their work, their geographical location, and the proportion in which their charges are distributed between Scientific Departments (Survey for scientific purposes only) and Revenue Survey (Survey for revenue or administrative purposes).

(c) The Surveyor-General will inform the Accountant General, Central Revenues, as to (a) what particular specified charges are to be taken against each provincial Government for special work done at its instance outside the ordinary work of a survey party and (b) what proportion of the charges of a specific survey party for the whole year is to be reckoned as chargeable against each local Government.

(d) The total cost of mathematical instruments supplied to survey parties is, in the first instance, adjusted as Central. At the close of the year a charge of four per cent. on the total cost of each of the provincial and private surveys is added to the cost of the respective surveys by deduction from the amount debited to Central on account of instruments. Credit for instruments returned into store is given by reducing the debit under Central. In the case of instruments issued to the Bengal Drawing Office, this 4 per cent charge is not made

(e) The cost of establishment maintained by the Surveyor-General for the publication of Cadastral Survey maps is included in the estimates, but a deduction is made from the total estimate of the value of maps supplied to the several Governments and administrations. The rates at which maps are supplied are decided upon from year to year.

1. See also Article 181 (3) and (4) of the Audit Code.

361. *Cancelled.*

Watching of Actuals.

362. The duty of controlling the progress of receipts and expenditure as compared with the budget devolves upon the Finance Department. Again that Department has to advise Departments responsible for the collection of revenue regarding the progress of collection. In its discharge of these functions, the Finance Department will look to the Accountant General for information regarding the rogress of actuals Such information should be supplied in such form and on such dates as may be settled mutually. It must be clearly understood that the authority administering a grant, and not the Indian Audit Department, is ultimately responsible for keeping the expenditure within the grant.

363. The Accountant General should, however, warn the Finance Department of the local Gove nment (and also the Department concerned in the case of Central expenditure) immediately of the first appearance of

excessive proportionate outlay under any grant (or under any primary unit of appropriation if so requested). A watch should also be kept on the revenue, and any large increase or falling-off be reported at once. Any large differences that are likely to arise in actuals as compared with the estimates should be reported as soon as reason arises for expecting them.

1. All transactions which affect the cash balance seriously are important, though some may not be technically either revenue or charge.

2. To ensure that all periodical adjustments between the Central and Provincial Gov [illegible]

possible all adjustments are made before the close of the March final accounts. Any serious delays in making these adjustments on the part of the Audit Sections should be brought to the notice of the Accountant General by the Book Department.

364 The periodical returns which the Audit Officer has to submit, under Article 362, to the authorities responsible for watching the progress of actuals as compared with the budget, should be despatched punctually on the dates prescribed, or if any delay is anticipated, the authorities concerned should be informed accordingly.

365. It must be clearly understood that the responsibility for making the proper use of periodical returns rests with the authorities receiving them, and they should not expect the Audit Officer to draw their special attention to the special features of any case dealt with in the return. The Audit Officer should, however, endeavour to render such assistance to the authorities concerned.

Reports of Progress of Actuals to the Controller of the Currency.

366. In order to keep the Government of India informed of the progress of receipts and disbursements, the Accountants General should telegraph to the Controller of the Currency on or before the 15th of each month, the figures of the past month in thousands of rupees under the following heads:—

RECEIPTS.	OUTGOINGS.
1. Customs.	27. Opium expenditure.
2. Taxes on income.	28 Debt Services.
3. Salt.	
4. Opium.	29. Delhi and other Capital Expenditure not charged to Revenue.
5. Other principal heads of Revenue.	
6. Other Revenue.	30. Other Central Expenditure.
7. Total Central Revenue.	31. Deposits of District Funds.
8. Deposits of District Funds.	
9. Loans by Central Government.	32. Loans by Central Government.
10. Loans between Central and provincial Governments.	33. Loans between Central and provincial Governments.
11. Other Central Debt and Remittance.	34. Other Central Debt and Remittance.

RECEIPTS.

Provincial Transactions :—

12 Land Revenue.
13. Excise.
14. Stamps.
15 Forest.
16 Other Revenue.
17. Loans by provincial Government
18 Loans between Central and provincial Governments
19. Other transactions.
20. Total provincial transactions
21. Posts and Telegraphs.
22. Defence Services
23. Railways.
24 Imperial Bank Deposits
25 Opening balance.
26 Total.

OUTGOINGS.

Provincial Transactions :—

35. Ordinary Expenditure.
36. Loans by Provincial Governments.
37. Loans between Central and Provincial Governments
38. Other transactions
39. Total Provincial transactions.
40. Posts and Telegraphs.
41. Defence Services
42. Railways.
43. Imperial Bank Deposits.
44. Closing balance.
45. Total

The above details should be compiled after a preliminary classification of the treasury receipts and payments, if need be, and it should not be necessary to requisition the services of the Treasury Officers for the purpose Strict adherence should be paid to the order in the foregoing list, the figures under any head which happens to be blank being reported as " nil ".

A copy of the above by post should be despatched by the next mail.

Special arrangements should be made to telegraph the figures in the month of February on the 10th instead of the 15th as this is necessary in order that the ways and means estimates may be settled in time for the presentation of the budget to the Legislative Assembly on the 1st March

1. It is not necessary to show the figures under the heads relating to provincial transactions as " nil " in the telegram from the Accountant General, Central Revenues the heads themselves may be omitted

367 Strict adherence must be paid, both in these monthly telegrams and in other telegrams, to the rule that the figures should always be given after, and not before, the description, so that if part of a telegram runs " Railways 60, Opium 40, Excise 80 ", and so on, the Controller of the Currency [illegible] : [illegible]

368. *Cancelled.*

369. If the Controller of the Currency requires any [illegible] regarding the progress of receipts and disbursements, the [illegible] should comply with the requisition

APPENDIX 1.

(See Arts. 17 and 210.)

Statements required in connection with the preparation of Finance and Revenue Accounts.

No.	Name of statement.	From whom due.	Latest date of despatch.	Remarks
1	Statement showing the distribution by major heads of Revenue and Expenditure between the Central and Provincial Governments (*vide* Article 294).	All Provincial Accountants General	15th October.	
2	Statement showing the distribution between "Reserved" and "Transferred" of provincial expenditure (including Refunds of Revenue) in India and in England during the year.	Do.	Do	For sample form, *vide* Account No. 11-A. of the Finance and Revenue Accounts for 1931-32.
3	Statement showing the distribution between voted and non-voted of the expenditure (inclusive of working expenses and Refunds adjusted by deduction from receipts) of Central and Provincial Governments under each major head.	(*i*) All Provincial Accountants General, Accountant General, Posts and Telegraphs, and Controller of Railway Accounts.	Do.	*Vide* Account No. 12 of the Finance and Revenue Accounts for 1931-32.
		(*ii*) Accountant General, Central Revenues.	15th December.	
4	Statement of transfers between Central and Provincial Governments (*vide* Article 298).	All Provincial Accountants General.	15th October.	
5	Statement showing the write back and transfers to and from other funds on account of the several provident funds	All Civil Accountants General.	Do	
6	Statement of Customs Revenue during the year.	All Civil Accountants General.	So as to reach Delhi not later than the 1st September.	The statement should show gross receipts, the refunds and drawbacks and the net receipts under each minor and detailed head prescribed in Appendix 7 to the Audit Code.

No.	Name of statement	From whom due	Latest date of despatch.	Remarks.
7	Statement of Salt Stores	Accountants General of the provinces in which Salt Stores are maintained and Audit Officer, Indian Stores Department.	So as to reach Auditor General's Office not latter than the 1st September.	*Vide* Account No. 16-A of the Finance and Revenue Accounts for 1931-32.
8	Statements of Salt Revenue, and of charges for collection of Salt Revenue, including manufacturing charges and	Audit Officer, Indian Stores Department	Do .	*Vide* Account No. 16 and 16-B of the Finance and Reve-

No. 32.

Appendix I—

(i) *Delete* items Nos. 9, 10 and 14 with the connected entries agains them.

(ii) *For* the remarks in column 5 against item (15) *substitute* th following:—

"The return is to be p
tained in Auditor
11th October 192
and Revenue Accounts for 1932-33.

(iii) *Alter* the name of the statement in column 2 against item No. 1

				special circumstances of Madras, Bombay and the Punjab the statement may be submitted on the 15th September. Any corrections that may subsequently be found necessary in the statements may be carried out by means of correction slips

Name of accounts officer through whom the transactions should be settled.	Name of Agency or officer through whom the States are in political relation with Government.	Names of Governments, States, Chiefships and Estates.
Accountant General, Central Revenues—*contd*	Rajputana Agency .	† Bikaner, Sirohi.
	Eastern Rajputana States Agency.	Alwar, Bharatpur, Dholpur, Karauli, Kotah.
	Haraoti and Tonk Agency.	Bundi, Jhalawar, Shahpura, Tonk.
	Mewar Residency and Southern Rajputana States Agency.	Banswara, Dungarpur, Kushalgarh, Partabgarh, Udaipur (Mewar).
	Jaipur Residency and Western Rajputana States Agency.	Danta, Jaipur, Jaisalmer, Jodhpur (Marwar), Kishangarh, Lawa, Palanpur.
Accountant General, Madras.	Madras States Agency .	Banganapalle, Cochin, Puddukottai, Sandur, Travancore
	Resident in Mysore .	Mysore.
Accountant General, Bombay	Deccan States Agency	Akalkot, Aundh, Bhor, Jamkhandi, Janjira, Jath, Kolhapur, Kurundwed (Senior), Kurundwed (Junior), Miraj (Senior), Miraj (Junior), Mudhol, Phaltan, Ramdrug, Sangli, Savantvadi, Savanur, Wadi Estate.
	Gujrat States Agency .	Agar, Alwa, Amrapur, Anghad, Balasimor, Bansda, Baria, Baroda, Bhadarwa, Bhilodia, Bihora, Cambay, Chhaliar, Chhota Udepur Chorangla, Chudesar, Derdhpur, Dhamasia *alias* Van Mala, Dharampur, Dhari, Dodka, Gad Boriad, Gotardi, Gothda, Itwad, Jambughoda, Jawhar, Jesar, Jiral Kamsoli, Jumkha, Kadana, Kanoda, Kasla Paginu Muwada, Lunawada, Mandwa, Mevli, Moka Paginu Muwada, Nagam, Nahara, Naha, Naswadi, Palasni, Pandu, Pan Talavdi, Poicha, Raika, Rajpipla, Rajpur, Rampura, Rengan, Sachin, Sant, Sanjeli, Shanor, Sindhiapura, Sihora, Surgana, Uchad, Umetha, Vajiria, Vakhtapur, Varnolmal, Varnol Moti, Varnol Nani, Vasan Seveda, Vasan Virpur, Virampura, Vora
	Western India States Agency—	
	(i) Agent to the Governor General.	Bhavnagar, Cutch, Dhrangadhra, Dhrol, Gondal, Idar, Jafrabad, Junagadh, Limbdi, Morvi, Nawanagar, Palitana, Porbandar, Radhanpur, Rajkot, Vijaynagar, Wadhwan, Wankaner.

† Transactions relating to the Sutlej Valley Project are settled through the Accountant General, Punjab.

APPENDIX 2.

(See Art. 67.)

Rules regulating the procedure for Central Adjusting Accounts.

Procedure for Original Officer.

1. W
by passir
debit or
items." He should enter the credits and debits in two distinct schedules (Form 1), numbering the items consecutively in one series, the credits of each month first and then the debits of that month in continuation, and send these schedules to the Auditor General. He should at the same time send extracts (Form 2) from these schedules with the supporting vouchers and other documents direct to the officers concerned who have to respond to the credits and debits The numbers of the items in the extracts should be the same as those entered against them in the schedules sent to the Auditor General, and should not form a separate series for each officer. The totals of the original and responding credits and debits should be shown separately in the monthly accounts rendered by the officer, and care should be taken that the totals of the schedules sent to the Auditor General correspond with the entries in the monthly accounts.

1. No original entry may be written back without the prior consent of the responding party, and the number and date of his letter consenting to the write-back should be quoted against the entry in the responding schedule.

2. No write-back can be made by a *minus* entry; it should appear as a responding item, full details of the original entry being given. Neglect of this precaution frequently results in amounts appearing twice involving the necessity for further adjustments

2. The following procedure should be strictly observed in regard to vouchers:—

(*1*) All vouchers with the extract to which they pertain should be placed in a sealed cover marked outside "Extract of Debits/Credits of the Central Adjusting Account of . . . . . for the month of.... ...to........"

(*2*) This envelope will be forwarded by the original officer direct to the responding officer, and all correspondence regarding these vouchers will be carried on directly with the latter officer.

(*3*) To avoid unnecessary correspondence, the original officer should always note at foot of the list of vouchers sent to the responding officer, whether any vouchers have been kept back.

(*4*) All charges for which vouchers are not forthcoming should be supported by a certificate that such charges have been duly audited and passed in accordance with the rules This certificate should accompany the vouchers

Procedure for Responding Officer.

3. The responding officer should, on receipt of the extracts from the schedules of original items (paragraph 1),—

(*1*) accept the debit or credit, and bring it upon his account by credit or debit to "Central Adjusting Account: Responding items," or, not accepting it, should

(*2*) enter into a correspondence with the original officer, with a view to the settlement of it In such a case, within three months, either—

(*a*) an agreement must be come to by accepting it after explanation or by making the original officer write it back; or

(*b*) the matter must be referred to the Auditor General for his decision as to which officer should adjust the item.

On no account should an item remain under objection for more than three months from the date of receipt of the extract from the schedule which included it.

4. Each item should be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. Thus, if, as the result of correspondence it is agreed that the responding officer shall accept part, and the original officer write-back the rest, then the responding officer should adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item. In this case, a remark to the effect "Agreed to in original officer's No , dated ," should be entered in the schedule against the re-debit or re-credit.

NOTE.—When it becomes necessary to write back an item already responded to, the responding office should debit or credit the amount as an original item as if it were an entirely new item. See also Rule 1 to paragraph 1.

5. The responding officer will, after the close of his accounts for a month, enter all responding credits and debits under "Central Adjusting Account" in two distinct schedules (Form 3), *and send them to the Auditor General, together with his schedules of original items.*

1. The greatest care is required in filling up the references to the original item in the responding schedule.

2. No amount should be credited in expectation of a debit being raised, i.e., no credit should be given in anticipation of an original debit.

3. As an exception to the general rule, the response in the accounts of the Controller of Military Accounts, Southern Command, Poona on account of payments into the military chests at Mhow and Neemuch to the Military Department by the Postal and Telegraph Department may be made prior to receipt of schedules from the original officer. Credits are afforded also to several Railways by the Posts and Telegraphs, Marine and Military in anticipation of original debits for the service charges.

Reference to Auditor-General.

6. When a reference to the Auditor General is necessary under paragraph 3, the responding officer should send copies of the correspondence to the Auditor General, who after consideration of it, will pass an order, directing the acceptance of the item by the responding officer, or its write back by the original officer.

1. In the case of the responding officer belonging to the Railway Department, the correspondence should be sent through the Controller of Railway Accounts.

7. It must be understood that an order under paragraph 6 is to be carried out at once and without remonstrance. At the same time such an order need not be regarded as closing the case, its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

8. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

Due Date.

9. The periods allowed for the completion and despatch of the Central Adjusting Accounts after close of the month to which they refer are as follows:—

Military Department	67 days.
Railways	2 months.
Posts and Telegraphs	1 month.

10. Each officer should be careful to see that all his four schedules (two for original and two for responding items) for a particular month are sent to the Auditor General together. If in any month any one or more of these schedules happen to be blank, the blank schedules must nevertheless be sent to assure the Auditor General that there has been no omission.

APPENDIX 3.

(See Art. 278.)

Calculations of re-payments of Loans by equal instalments.

1. Let A be the amount of the advance ;
   - t, the number of periodical instalments by which it is to be repaid;
   - p, the amount of each periodical instalment,
   - r, the rate of interest per cent. during one instalment period (that is, if the instalments are to be annual, r is the rate per cent. per annum, if they are half-yearly, r would be the rate per cent. per half-year, 2 if the rate were 4 per cent. per annum, 2½ if it were 5 per cent. per annum, and so on)

2. First : given A, r, and p ; to find t.

$$\text{then } t = \frac{2 + \text{Log } p - \text{Log } (100\,p - A\,r)}{\text{Log } (100 + r) - 2}$$

If this gives a fractional number like 25·324, it means that after 25 instalments are paid, there will still remain an outstanding equal to nearly ·324 of an instalment to be repaid

3. Second · given A, r, and t ; to find p.

First, find B by the equation :—

$$\text{Log. } B = t\,[\text{Log. } (100 + r) - 2]$$

$$\text{then Log. } P = \text{Log. } A + \text{Log. } B + \text{Log. } r - \text{Log } (100\,B - 100).$$

4 The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years, interest being calculated at 4, 4½, 4¾, 5, 5½, 6, 6¼, 6½, 7, 7½ and 8 per cent.

In the left hand column under each term interest is added, and recovery of the instalment due made at the end of each year · in the right-hand column interest and instalment are due half-yearly

Per cent.	5 years.		6 years.		7 years	
4	22,463·00	11,132·20	19,076·19	9,455 96	16,660·96	8,260·20
4½	22,779 20	11,278·77	19,387·84	9,601·74	16,970·15	8,406·23
4¾	22,938·09	11,352·20	19,544·51	9,675·08	17,125·73	8,479·77
5	23,097 50	11,425 88	19,701·75	9,748·71	17,281·98	8,553·65
5½	23,417 60	11,574 00	20,017·90	9,896·90	17,596·40	8,702·60
6	23,740·00	11,723 00	20,336 30	10,046·20	17,913·50	8,852·60
6¼	23,901 30	11,798·00	20,496·30	10,121·30	18,073 00	8,928·20
6½	24,063·50	11,873·10	20,656·80	10,196·70	18,233 10	9,004·20
7	24,389·10	12,024·10	20,979 60	10,348·40	18,553·30	9,157·10
7½	24,716 50	12,176·10	21,304·50	10,501·20	18,880·00	9,311·10
8	25,045·60	12,329 00	21,631·50	10,655·20	19,207·20	9,466·90

Correction to the Account Code, First Edition (Reprint.)

No. 89.

I

Page 150, Appendix 3—

In the third line of the first sub-paragraph of paragraph 4, (1) *delete* the figure '4' and *insert* the following in its place :—

"3, 3¼, 3½, 3¾, 4, 4½".

and (2) insert the figures "5¼" and "5¾" between the figures 5 and 5½ and 5½ and 6 respectively.

II

Pages 150-154, Appendix 3.—

Insert the following in its proper place in the table below paragraph 4 of this appendix.

III

Page 150, Appendix 3, Paragraph 4—

In the table under this paragraph, for the figure 22,463·00 shown in the column '5 years' against 4 per cent. *substitute* 22,462·71.

(Account Code No. 89, dated the 2nd January 1935.)

Price annas 1 or 1½d.

Per cent.	5 Years.		6 Years.		7 Years.		8 Years.	
3	21,835·40	10,843 42	18,459·75	9,168·00	16,050·63	7,972·33	14,245·64	7,076·51
3¼	21,991·56	10,915·35	18,613·00	9,239·54	16,202·20	8,043·77	14,396·26	7,148·03
3½	22,148·14	10,987 63	18 766·82	9,311·38	16,364·45	8,115 56	14,547·66	7,219·96
3¾	22,305·19	11,059·97	18,921·22	9,383·52	16,507·37	8,187·70	14,699·84	7,292·28
4¼	22,620·70	11,205 59	19,231·73	9,528·70	16,815·22	8,333 04	15,006·49	7,438·14
5¼	23,257·33	11,499·80	19,859 54	9,822 64	17,438 88	8,627 88	15,628·92	7,734·61
5¾	23,578·41	11,648·39	0.176·	9,971·39	17,754·65	8,777·37	15,914 63	7,885 20

Per cent	9 Years.		10 Years.		11 Years.		12 Years.	
3	12,813·39	6,380·58	11,723·05	5,824·57	10,807·74	5,370·33	10,046·21	4,992·41
3¼	12,993·55	6,452·31	11,873·11	5,896·60	10,957·94	5,442·71	10,196 72	5,065·19
3½	13,144·60	6,524·49	12,024·14	5,969·12	11,109·20	5,515·64	10,348·39	5,138 56
3¾	13,296·52	6,597·13	12,176·13	6,042·15	11,261·52	5,589·12	10,501·23	5,212·54
4¼	13,602·94	6,743·74	12,483·01	6,189·69	11,569·34	5,737·71	10,810·35	5,362 27
5¼	14,226·06	7,042·31	13,108·15	6,490·70	12,197·47	6,011·38	11,442·18	5,663·78
5¾	14,542·67	7,194·25	13,426·33	6,644 13	12,517·68	6,196·43	11,764 77	5,825·52

Per cent.	13 years.		14 years.		15 years.		16 years.	
3	9,402 95	4,673·20	8,852·63	4,400 11	8,376 66	4,163 92	7,961·08	3,957 71
3¼	9,553·92	4,746·41	9,001·18	4,473·78	8,528·86	4,238·07	8,114 01	4,032 36
3½	9,706·16	4,820 27	9,157·07	4,548·15	8,682·51	4,312 97	8,268·48	4,107 81
3¾	9,859 64	4,894·77	9,311·34	4,623·21	8,837·59	4,388·62	8,424 48	4,184 05
4¼	10,170·34	5,045·71	9,623 81	4,775·40	9,152·04	4,542 10	8,741·02	4,338 85
5¼	10,806·40	5,355 18	10,264 52	5,087·93	9,797·71	4,857·75	9,391 90	4,657·67
5¾	11,131·63	5,513 67	10,592 57	5,248·20	10,128·75	5,019·84	9,726·03	4,821 69
Per cent.	17 years.		18 years.		19 years.		20 years.	
3	7,595·25	3,776·19	7,270 87	3,615·21	6,981·39	3,471·61	6,721·57	3,342·71
3¼	7,748 97	3,851·36	7,425·41	3,690·93	7,136·80	3,547·84	6,877·89	3,419·47
3½	7,904·31	3,927·36	7,581·68	3,767·51	7,294·03	3,624·99	7,036·11	3,497 21
3¾	8,061·28	4,004·20	7,739·66	3,844·96	7,453·08	3,703·07	7,196·21	3,576·91
4¼	8,380·02	4,160 35	8,060·68	4,002·47	7,776·43	3,861·95	7,521·98	3,736·19
5¼	9,036·20	4,482·38	8,722·51	4,327·73	8,443·92	4,190·48	8,195·23	4,067·94
5¾	9,373·60	4,648·15	9,053·04	4,495·35	8,787·73	4,359·93	8,542·35	4,239·25

Per cent.	21 years.		22 years.		23 years.		24 years.	
3	6,487·19	3,226·43	6,274·74	3,121·04	6,081·40	3,025·12	5,904·74	2,937·50
3¼	6,644·42	3,303·73	6,432·94	3,198·59	6,240·55	3,103·53	6,064·89	3,016·46
3½	6,803·06	3,382·06	6,593·21	3,277·81	6,401·88	3,183·04	6,227·28	3,096·57
3¾	6,964·86	3,461·39	6,755·53	3,357·78	6,565·34	3,263·65	6,391·89	3,177·81
4¼	7,293·08	3,623·06	7,083·23	3,520·84	6,898·55	3,428·10	6,727·63	3,343·60
5¼	7,972·14	3,958·06	7,771·15	3,859·08	7,589·36	3,769·58	7,424·34	3,688·36
5¾	8,322·59	4,131·22	8,124·93	4,034·07	7,946·47	3,946·39	7,784·78	3,868·97

Per cent.	25 years.		26 years.		27 years.	
3	5,742·79	2,857·17	5,593·83	2,783·29	5,456·42	2,715·14
3¼	5,903·93	2,936·68	5,755·98	2,863·36	5,619·59	2,795·77
3½	6,067·40	3,017·39	5,920·54	2,944·66	5,785·24	2,877·67
3¾	6,233·17	3,099·27	6,087·47	3,027·19	5,953·74	2,960·83
4¼	6,571·45	3,266·51	6,428·31	3,195·81	6,296·74	3,130·84
5¼	7,274·07	3,614·42	7,136·82	3,546·90	7,011·13	3,485·09
5¾	7,637·82	3,794·81	7,503·86	3,729·06	7,381·44	3,668·99

Per cent.	28 years.		29 years.		30 years.	
3	5,329·32	2,652·11	5,211·47	2,593·66	5,101·93	2,539·34
3¼	5,493·51	2,733·29	5,376·68	2,675·41	5,269·17	2,621·64
3½	5,660·26	2,815·70	5,544·51	2,758·60	5,437·13	2,705·34
3¾	5,829·54	2,899·59	5,714·99	2,842·93	5,609·76	2,790·39
4¼	6,176·49	3,070·98	6,063·50	3,015·69	5,959·82	2,964·53
5¼	6,805·74	3,428·38	6,789·58	3,378·17	6,691·69	3,328·03
5¾	7,269·29	3,613·98	7,166·34	3,565·50	7,071·62	3,517·03

8 years.		9 years		10 years.	
14,852·78	7,365 01	13,449 30	6,670 21	12,329 10	6,115·67
15,160 97	7,511 67	13,757·45	6,817 72	12,637·90	6,264·21
15,316 20	7,585 58	13,912 80	6,892·14	12,793·70	6,339·22
15,472 18	*7,659 90*	*14,069·01*	*6,967·01*	*12,950·46*	*6,414·71*
15,786 40	7,809 70	14,383·95	7,118·10	13,266·78	6,567·20
16,103·60	7,961·10	14,702·20	7,270·90	13,586·80	6,721·60
16,263 30	8,037 40	14,862·60	7,347·90	13,748·20	6,799·50
16,423 70	8,114 01	15,023·80	7,425·40	13,910 50	6,877·90
16,746 80	8,268 50	15,348·60	7,581·70	14,237 70	7,036·10
17,072 70	8,424·50	15,676·70	7,739·70	14,568·60	7,196 20
17,401 50	8,582 00	16,008·00	7,899 30	14,902 95	7,358 20

11 years.		12 years.		13 years	
11,414 90	5,663 14	10,655·22	5,287·11	10,014 37	4,969 90
11,724 82	5,812·82	10,966·62	5,438 02	10,327·54	5,122·10
11,881·34	5,888·47	11,124·02	5,514·36	10,485·95	5,199·19
12,038·89	*5,964·66*	*11,282·54*	5,591·28	10,645·58	5,276 88
12,357 07	6,118·60	11,602 90	5,746·90	10,968·43	5,434·10
12,679 30	6,274·70	11,927·70	5,904·70	11,296 00	5,593·80
12,841 90	6,353 60	12,091·70	5,984·50	11,461·60	5,674·60
13,005·50	6,432·90	12,256·60	6,064·90	11,628·30	5,756·00
13,335·70	6,593·20	12,590·20	6,227·30	11,965·10	5,920·50
13,669·70	6,755 50	12,927·80	6,391·90	12,306·40	6,087·50
14,007·60	6,919·90	13,269·50	6,558·70	12,652·20	6,256·70

Per cent.	14 years		15 years.		16 years.	
4	9,466·90	4,698·97	8,994·11	4,465·00	8,582·00	4,261·06
4¼	9,782·03	4,852·53	9,311·40	4,619·94	8,901·54	4,417·41
4¾	9,941·56	4,930 32	9,472·11	4,698·49	9,063·53	4,496 74
5	10,102·40	5,008·79	9,634·23	4,777·76	9,226·99	4,576·83
5½	10,427·90	5,167·70	9,962·60	4,938·50	9,558·30	4,739 30
6	10,758·50	5,329·30	10,296·30	5,101·90	9,895·20	4,904 70
6¼	10,925·70	5,411·10	10,465 10	5,184·70	10,065·80	4,988 50
6½	11,094·60	5,493 50	10,635·30	5,268·20	10,237·80	5,073 0
7	11,434·50	5,660 30	10,979 50	5,437·10	10,585 80	5,244·1
7½	11,779·70	5,829 50	11,328·70	5,608 80	10,939·10	5,418 1
8	12,129·70	6,001·30	11,683·00	5,783·00	11,279·70	5,594·[illegible]

Per cent.	17 years.		18 years.		19 years.	
4	8,219·85	4,081·87	7,899·33	3,923·29	7,613·86	3,782·
4¼	8,541·76	4,239·66	8,223·69	4,082 52	7,940·73	3,942·
4¾	8,705 06	4,319 76	8,388 34	4,163·42	8,106·77	4,024
5	8,869·91	4,400·68	8,554·62	4,245·16	8,274·50	4,107·
5½	9,204·20	4,564 90	8,892·00	4,411·10	8,615·00	4,274
6	9,544·50	4,732·20	9,235·70	4,580 40	8,962·10	4,445·
6¼	9,716·80	4,817·00	9,409·80	4,666 20	9,138·00	4,532
6½	9,890·60	4,902·60	9,585·50	4,752·80	9,315·60	4,620·
7	10,242·50	5,076·00	9,941·30	4,928·40	9,675·30	4,798
7½	10,600·00	5,252·30	10,302·90	5,107·10	10,041·10	4,979
8	10,962·90	5,431·50	10,670·20	5,288·70	10,412·80	5,163

Per cent.	20 years.		21 years.		22 years.	
4	7,358·18	3,655·58	7,128·01	3,541·73	6,919·68	3,438·79
4¼	7,687·62	3,817·74	7,460 06	3,705 38	7,254·57	3,603·90
4½	7,853·05	3,900·22	7,628 91	3,788·64	7,424·84	3,687·07
5	8,024·25	3,983·62	7,799·61	3,872·88	7,597·05	3,773·04
5½	8,367·90	4,153·20	8,146·50	4,044·20	7,947·10	3,946·10
6	8,718·50	4,326·20	8,500·50	4,219 20	8,304·00	4,123·00
6¼	8,896 20	4,414 00	8,680·00	4,308 00	8,486·00	4,212·80
6½	9,075·60	4,502·80	8,861·30	4,397 80	8,669·10	4,303·60
7	9,439 30	4,682·70	9,228·00	4,579·80	9,010 60	4,487·80
7½	9,809 20	4,865·90	9,602·00	4,765 30	9,418·70	4,675·40
8	10,185·20	5,052 30	9,983·20	4,954 00	9,803·20	4,866·50

Per cent.	23 years.		24 years.		25 years.	
4	6,730·91	3,345·34	6,558·68	3,260·18	6,401 20	3,182·32
4¼	7,068·25	3,511·92	6,898·70	3,428·23	6,743·91	3,351 84
4½	7,239·97	3,596·78	7,071 87	3,513 89	6,918 51	3,436·27
5	7,413·68	3,682·68	7,247·09	3,600 60	7,095·25	3,525·80
5½	7,767 00	3,857 50	7,603 60	3,777·20	7,454,90	3,704·10
6	8,127 85	4,036 30	7,967 90	3,957 80	7,822 70	3,886·50
6¼	8,311·10	4,127 10	8,152·90	4,049 60	8,009·50	3,979·30
6½	8,496 10	4,218·80	8,339 80	4,142 30	8,198 10	4,073·00
7	8,871·40	4,405·10	8,718·90	4,330 60	8,581·00	4,263·30
7½	9,253 50	4,594·90	9,105 00	4,522·60	8,971·00	4,457·40
8	9,642·20	4,788·20	9,497·80	4,718·10	9,367 90	4,655·00

Per cent.	14 years.		15 years.		16 years.	
4	9,466·90	4,698·97	8,994·11	4,465·00	8,582·00	4,261
4¼	9,782·03	4,852·53	9,311·40	4,619·94	8,901·54	4,417
4½	9,941·56	4,930·32	9,472·11	4,698·49	9,063·53	4,496
5	10,102·40	5,008·79	9,634·23	4,777·76	9,226·99	4,575
5½	10,427·90	5,167·70	9,962·60	4,938·50	9,558·30	4,739
6	10,758·50	5,329·30	10,296·30	5,101·90	9,895·20	4,904
6¼	10,925·70	5,411·10	10,465·10	5,184·70	10,065·80	4,988
6½	11,094·00	5,493·50	10,635·30	5,268·20	10,237·80	5,073 00
7	11,434·50	5,660·30	10,979·50	5,437·10	10,585·80	5,244 10
7½	11,779 70	5,829·50	11,328·70	5,608·80	10,939·10	5,418 10
8	12,129·70	6,001·30	11,683·00	5,783·00	11,279·70	5,594 90

Per cent.	17 years.		18 years.		19 years.	
4	8,219·85	4,081·87	7,899·33	3,923·29	7,613·86	3,782 06
4¼	8,541·76	4,239·66	8,223·60	4,082·52	7,940·73	3,942 75
4½	8,705·06	4,319 76	8,388·34	4,163·42	8,106·77	4,024·44
5	8,869 91	4,400·68	8,554·62	4,245·16	8,274·50	4,107 01
5½	9,204 20	4,564 90	8,892·00	4,411·10	8,615·00	4,274 80
6	9,544·50	4,732 20	9,235·70	4,580·40	8,962·10	4,445 90
6¼	9,716 80	4,817·00	9,409·80	4,666·20	9,138·00	4,532 80
6½	9,890·60	4,902·60	9,585·50	4,752·80	9,315·60	4,620 40
7	10,242·50	5,076·00	9,941·30	4,928·40	9,675·30	4,798·20
7½	10,600·00	5,252·30	10,302·90	5,107·10	10,041·10	4,979 20
8	10,962 90	5,431·50	10,670·20	5,288·70	10,412·80	5,163 20

er cent	20 years.		21 years.		22 years.	
4	7,358·18	3,655·58	7,128·01	3,541·73	6,910·68	3,438·79
4¼	7,687·62	3,817·74	7,400·06	3,705 30	7,254·67	3,603·00
4½	7,835 05	3,900·22	7,628 91	3,788 64	7,424·84	3,687·07
5	8,024·25	3,983·62	7,799·01	3,872·68	7,597 05	3,773·04
5½	8,367·90	4,153 30	8,146·60	4,044·20	7,947·10	3,946·10
6	8,718·50	4,320·20	8,500·50	4,219 20	8,304·60	4,123·00
6¼	8,896·20	4,414·00	8,680·00	4,308 00	8,480·00	4,212·80
6½	9,075 60	4,502 80	8,861 30	4,397·80	8,669·10	4,303·60
7	9,439 30	4,682·70	9,228·90	4,579 80	9,040 60	4,487·80
7½	9,809·20	4,865·90	9,602·00	4,765·30	9,418 70	4,675·40
8	10,185·20	5,052 30	9,983·20	4,954 00	9,803 20	4,866·60

er cent.	23 years.		24 years		25 years.	
4	6,730 91	3,345 34	6,558 68	3,260·18	6,401·20	3,182·32
4¼	7,068·25	3,511·92	6,898 70	3,428·23	6,743 91	3,351·84
4½	7,239·97	3,596 78	7,071 87	3,513 89	6,918·51	3,438·27
5	7,413·68	3,682·68	7,247·09	3,600·60	7,095·25	3,525·80
5½	7,767·00	3,857 60	7,603 60	3,777·20	7,454,90	3,704·10
6	8,127 85	4,036 30	7,967 90	3,957 80	7,822 70	3,886·50
6¼	8,311·10	4,127·20	8,152·90	4,049·60	8,009·50	3,979·30
6½	8,496 10	4,218·80	8,339 80	4,142·30	8,198·10	4,073·00
7	8,871·40	4,405·10	8,718 90	4,330 60	8,581·00	4,263·30
7½	9,253·50	4,594·00	9,105·00	4,522 60	8,971·00	4,457·40
8	9,642·20	4,783·20	9,497·80	4,718·10	9,367·90	4,655·00

Per cent.	26 years		27 years.		28 years.	
4	6,256·74	3,110·91	6,123·85	3,045·23	6,001·30	2,984 66
4½	6,602·14	3,281·88	6,471·95	3,217·65	6,352·08	3,158 53
4¾	6,778·19	3,369·10	6,649·44	3,305·65	6,531·02	3,247·29
5	6,956·43	3,457·45	6,829·19	3,394·80	6,712 25	3,337·24
5½	7,319·30	3,637·40	7,195·23	3,576·50	7,081·40	3,520 60
6	7,690·40	3,821·70	7,569·70	3,762·60	7,459·30	3,708 40
6¼	7,879·00	3,915·40	7,760 00	3,857·20	7,651·30	3,804 00
6½	8,069 50	4,010·10	7,952·30	3,952·80	7,845 30	3,900 60
7	8,456 10	4,202·40	8,342·60	4,117·10	8,239 20	4,096·70
7½	8,850 00	4,398·50	8,740·20	4,345·20	8,640·50	4,296 80
8	9,250 70	4,598·20	9,144·80	4,546 90	9,048·90	4,500 50

Per cent.	29 years		30 years.	
4	5,887 99	2,928·67	5,783·01	2,876·80
4½	6,241·46	3,103 98	6,139·15	3,053·53
4¾	6,421·83	3,193·50	6,320·95	3,143·82
5	6,604 55	3,284·24	6,505·15	3,235·34
5½	6,976 90	3,469·30	6,880·50	3,422·00
6	7,358 00	3,658·80	7,264·90	3,613·30
6¼	7,551 70	3,755·30	7,460·30	3,710·60
6½	7,747·40	3,852·80	7,657·70	3,809·00
7	8,144·90	4,050·80	8,058·60	4,008·90
7½	8,549·80	4,252·80	8,467·10	4,212 70
8	8,961·90	4,458 40	8,882·70	4,420·20

APPENDIX 4.

(See Article 279.)

Calculation of interest for broken periods.

1. The following is a general rule for the calculation of interest for broken periods:—

Let r be the rate of interest per cent. per annum;

M, the number of rupees,

N, the number of days.

Take $\frac{1}{3}$ of $\frac{11 \times r \times M \times N}{1,00,000}$ rupees and subtract 6 annas for every R. 100.

Example: Interest on R. 20,000 at 4 per cent. for 128 days.

$\frac{1}{3}$ of $\frac{11 \times 4 \times 20,000 \times 128}{1,00,000}$ =281 2

Subtract 6 annas × 2 8 1 1

Result . . . . . R. 280·1

This result is correct to the nearest anna, unless it exceeds R. 2,500, which it can do only very rarely. In such cases the further correction must be applied of adding one anna for every R. 5,000, that is, one anna for sums of R 2,500 to R 7,500, two for sums of R 7,500 to R 12,500, and so on.

2. The interval from one date to another may be found from the following rule:—

In writing the date, substitute for the month the following number—

January	0	July	181
February	31	August	212
March	59	September	243
April	90	October	273
May	120	November	304
June	151	December	334

and the question becomes one of simple subtraction:—

e.g.,—Interval from May 5th to October 16:

From October 16th or 273 + 16 = 289

Subtract May 5th or 120 + 5 = 125

Interval 164 days.

3. If the second date, however, is in the next year, 365 must be added to its number:—

e.g.,—Interval from October 16th to May 5th:

From May 5th 120 + 5 + 365 = 490

Subtract October 16th 273 + 16 = 289

Interval . 201 days.

4. The occurrence of the date, February 29, hardly affects the result of the calculations and the consideration of it may be neglected.

APPENDIX 5.

⅛	96	113	⅛	96	121	⅛	[illegible]																						
¼	16	19	¼	48	61	¼	48	65	¼	16	22	¼	48	73	¼	48	77	¼	16	27	¼	48	55	¼	48	85	23	12	25
⅜	96	115	⅜	32	41	⅜	96	131	⅜	96	130	⅜	32	49	⅜	96	155	⅜	96	163	⅜	32	57	23½	24	47
½	24	29	½	24	31	½	8	11	½	24	35	½	24	37	½	8	13	½	24	41	½	24	43	24	1	2
⅝	32	39	⅝	96	125	⅝	96	133	⅝	32	47	⅝	96	149	⅝	96	157	⅝	32	55	⅝	96	173	..	..	.
¾	48	59	¾	16	21	¾	48	67	¾	48	71	¾	16	25	¾	48	79	¾	48	83	¾	16	29	..	..	.
⅞	96	119	⅞	96	127	⅞	32	43	⅞	96	143	⅞	96	151	⅞	32	53	⅞	96	167	⅞	96	175	..	..	..

II.—Table of Corresponding Fractions.

Pence	1	2	3	4	5	6	7	8	9	10	11
Annas	1·4	2·8	4·0	5·4	6·8	8·0	9·4	10·8	12·0	13·4	14·8

Examples—

For the rate of 1*s*. 8⅜*d*. the figures are 32 and 55.

1. To convert £113 6*s* 5*d*. state it as 2,266*s*. 5*d*.; altering the pence, this becomes R 2,266-6-8; multiply by 32 (R 72,525-5-4) and divide by 55, the result is R 1,318-10-3$\frac{19}{55}$

2. To convert R. 1,318-10-3, multiply by 55 (R 72,525-3-0), divide by 32 = R 2,266-6-7 $\frac{17}{32}$ giving a minute fraction less than 2,266*s*. 5*d*. or £113-6-5.

Account Code Forms.

No. of Form.	Name of Form.
1	Schedule of Central Adjusting Account, Original Items.
2	Extract from Schedule of Central Adjusting Account, Original Items
3	Schedule of Central Adjusting Account, Responding Items
4	Schedules A and B of Exchange Accounts.
5	Schedules C and D of Exchange Accounts.
6	List of Advices of Transfer.
7	Register of outward Credits under Heads I and II of Exchange Accounts.
7-A.	Registers of outward Credits under Head I on account of Remittances from Military to Civil.
8	Adjustment Register of Inward Exchange Accounts
9	Register of Adjustments of Accounts Current objections
10	Special Adjustment Register for Public Works items of Inward Exchange Accounts
11	Progress Register of Accounts Current.

No. 70.

Page 157—

List of Account Code Forms.

Substitute "Exchange Accounts" *for* "Accounts Current" *occurring* in the items relating to forms Nos. 11, 12, 15 and 16.

(Correction to the Account Code, No 70, dated the 1st November 1934.)

17	Cancelled.
18	Register of Deposit Account of Surplus Estates of deceased Military ...and Soldiers.

No. 87.

Page 157, L... of Forms—

Insert the following entry on this page in its proper pl...

*21-A. Statement of the amount due to the Board of ... of the Account of Basses, Minicoy, Bahamas and Leeward Islan...

(Correction to Account Code, No. 87, dated the 1st Decem...

Insert the following in its proper place.

* " 28. Abstract of correcting or additional entries made after the
spatch of the final March Accounts."

(Correction to the Account Code, No. 76, dated the 1st November 1934.)

29	Distribution Statement of Expenditure by Grants and Units of Approp tion.
30	Transfer Entry.
31	Cancelled.
32	Combined Transfer Ledger and Abstract.
33	Journal.
34	Ledger for Debt and Remittance heads closed to balance.
35	Ledger for Revenue, Service, Capital and Remittance heads clos Government
36	Trial Balance Sheet.
37	Abstract Statement of Bills outstanding.
38	Statement of Loans and Advances to Municipalities, etc.
39	Statement of loans raised by Indian States.
40	Statement of the Sinking Funds for redemption of loans.
41	Monthly Account of Revenue and Expenditure of the provincial Go ment.
42	Annual Statement showing the distribution of the Revenue and Ex ture between the Central Government and the provincial Governm
43	Capital and Revenue Accounts of Residences.
44	Administrative Accounts of Irrigation, Navigation, Embankment Drainage Works.
45	Cancelled.
46	
47	
48	

Name of office debited / credited.				
Chief Accounts Of North Western way				
Ditto				
Controller, Mili Accounts, Nort Command, Ra pindi. *and so on*				
Total Debits / Credits				

Certified that t the corresponding ex

bits / edits

...neral's Office.				
... n the next ...ce.		Balance outstanding at the end of the next quarter.		Remarks.
...of ...d...	Amount	No. of item.	Amount.	
	Rs a. p		Rs. a. p	

...lly in every respect with those which appear in

...y Accountant General, Posts and Telegraphs.

FORM 2.

(See App. 2, para. 1.)

(To be printed on foolscap size.)

Extract from schedule of central adjusting account, original items $\frac{Debits}{Credits}$ *by (Original Officer) to (Respondiag Officer) in the accounts for 193 .*

No of Voucher.	Particulars of each item.	Serial No. of item	Amounts.			Remarks.
			Rs.	A.	P.	

Vouchers, etc., forwarded herewith.

(Original Officer.)

FORM 3.

(See App. 2, para. 5.)

(To be printed on foolscap size.)

Schedule of central adjusting account, responding items $\frac{Debits}{Credits}$. *Month of 193 .*

Auditor General's No. of responding item.	Particulars of original item			Amount $\frac{\text{debited}}{\text{credited}}$.			Remarks
	Month.	No. of item in original schedule.	Name of original Officer.				
				Rs.	A.	P.	

NOTE.—In the case of the original officer writing back a debit or credit of his own, he should quote the number of his own original entry but in the Remarks column he will enter the word "Write-back" against the item.

Date.

Responding Officer.

FORM 4.—Schedules A and B of Exchange Accounts.

(See Article 72.)

Schedule $\frac{A}{B}$ $\frac{Debits}{Credits}$ Account between and side, for the month of under "Remittances to ".

No. of voucher.	Remitted		Amount			Note of posting in Register (Article 77) of Receiving Office.			
	From	To				No of credit against which it is posted.	Amount posted.		
1	2	3	4			5	6		
			R	a.	p.		R	a.	p.

Note.—In the case of cheques and remittances into treasuries of Public Works Officers columns 2 to 4 only need be filled in, the entries being in respect only of the total amount of the month's transactions between each Public Works division and each treasury. Columns 5 and 6 will not be filled in the receiving office, vide Article 77.

FORM 5.—Schedules C and D of Exchange Accounts.

(See Article 72.)

Schedule $\frac{C}{D}$ $\frac{Debits}{Credits}$ in Exchange Account between and side, for the month of to be adjusted by .

No. of Voucher or List.	Particulars	Amount.			Memo. of adjustment to be filled up in Receiving Office			
					Month and any other particulars.	Amount adjusted.		
1	2	3			4	5		
		R	a	p		R	a.	p.

FORM 6.

[See Article 73 (b)].

List of advices of Tranfer $\frac{Debits}{Credits}$ in support of item No of Schedule $\frac{C}{D}$ of Exchange Accounts between and , side, for the month of to be adjusted by .

Item No.	Originating Public Works division	Responding Public Works division.	No. and date of Advice of Transfer of originating division.	No and date of Acceptance of Transfer (if known) of responding division.	Particulars.	Amount.		
1	2	3	4	5	6	7		
						R	a.	p

FORM 7.—Register of Outward Credits under heads I and II of Exchange Accounts.

(See Article 77.)

Serial No. of Remittances.	Treasury / Date	To	Amount.			Particulars of corresponding items in Inward Account for								Balance at end of year.
						April	May.	June.	Balance 1st Quarter.	Similar columns for the other months of the year with a "Balance" column after each quarter.	March Final.	Balance.	March Supply	
1	2	3	4			5	6	7	8	9	10	11	12	13
			Rs.	a.	p.									

Note.—This register is not intended for cheques, and remittances into treasuries, of Public Works Officers, see Article 77.

FORM NO. 7-A.

Register of Outward Credits under head I on account of Remittances from Military to Civil.

(See Article 120.)

	Responding debits appearing in Inward Military Exchange Accounts								Remarks.
	1st quarter.			Similar columns for other quarters of the year.	March Final.		March Supplementary.	Balance at end of year.	
	Month.	Amount.	Balance.		Amount.	Balance.	Amount.		
[Blank space, foolscap folio size in which the Treasury Schedule (C. A. C. Form 60-A) should be posted in the Accountant General's Office.]									

FORM 8.—Adjustment Register of Inward Exchange Accounts.

(See Article 80.)

zard Adjustment Register of Exchange Accounts between *and*

for the month of *Credits.* / *Debits.*

No. of voucher or list	Amount of each Item			Adjusted. Suspense or other head of account concerned.	Adjusted. Amount *			Omitted. Being adjustable in Public Works Officers' accounts			Omitted. Writes back of rejected items and other items already responded to			Omitted. As per Objection Book "Items rejected."			Omitted. Items awaiting clearance			Examiners' initials.
2	3			4	5			6			7			8			9			10
	Rs	a	p		Rs.	a	p	Rs	a	p.	Rs	a	p.	Rs	a	p	Rs	a.	p.	

* Minus figures should invariably be noted with a minus sign.

FORM 9.

(See Article 89.)

REGISTER OF ADJUSTMENTS OF ACCOUNTS CURRENT OBJECTIONS.

Accounts Current (a) *with* *for 193 -3* .

Month of Adjustment.	Inward Account current in which written back.	Outward Account current in which accepted	Original		Amount Adjusted under				Initials
					Debits		*Credits.*		
			Period of Account.	Items or voucher under objection.	Items accepted, but awaiting clearance	*Items* rejected	Items accepted, but awaiting clearance	*Items* rejected.	
1	2	3	4	5	6	7	8	9	10

(a) Or Exchange Accounts.

FORM 10.—Special Adjustment Register for Public Works Items $\left(\frac{\text{Debits}}{\text{Credits}}\right)$ of Inward Exchange Accounts.

(See Article 92.)

Part I.—Register of Items awaiting Response.

Left. Right.

Name of month	† Monthly Serial No. of Item as per Inward Exchange account.	Name of responding division.	No. and date of intimation sent to responding division in respect of items for which advices and acceptances are not exchanged by Divisional Officers.	Amount.	Brief notes of all connected correspondence, whether with Divisional Officers, or with Accountant General concerned.	If accepted.		If rejected		
						Month in which responded	Amount.	Amount rejected.	Month of Objection statement *in which* included.	Month of inward exchange account in which withdrawn, *if not* ultimately accepted.
1	2	3	4	5	6	7	8	9	10	11
				R a. p.			R a. p.	R a. p.		
Total of the month's inward items										
Unresponded balance of previous month										
Total awaiting settlement										
Deduct—Amount responded this month										
Unresponded balance carried forward										

I certify that I have compared the entries of (1) addition and (2) deduction in this form with those in (1) the Inward Adjustment Register, Form 8, and (2) *in the Detail Book* respectively, and that they agree.

Superintendent.

† In the case of items included in the Lists of Advices of Transfer Form 6, received with the inward exchange account, the item number of the List should be entered in this column as the denominator of a fraction, the numerator of which will be the serial number of the List itself as given in the exchange account.

Part II.—Register of Responses.

Month of response.	Name of responding division.	Reference to original item.		Amount brought to account			Initials of Superintendent in token of record, in Part I, of the response.	REMARKS.
		Month of account.	Item No.					
1	2	3	4	5			6	7
				R	a.	p.		

Part III—Abstract.

(In a suitable form similar to *Audit Code Form 81.*)

FORM 11.—Progress Register of Accounts Current.

(See Article 99.)

Progress Register of Exchange Accounts betweent *and*
, for the year 19 . -19 .

Credits. **Debits.**

—Remittances to this Province.	.—Remittances to—.	I.—Items adjustable by this Province.	.—Items adjustable by—.	tal.	Months.	—Remittances to this Province.	—Remittances to—.	—Items adjustable by this Province.	—Items adjustable by—.	tal.
					,, Final . Supplementary Exchange Accounts.					
					Total .					
					Inward Accounts— April . . May . . .. March Preliminary. ,, Final . . Supplementary Exchange Accounts.					
					Total .					
					Opening Balance . Closing Balance .					
					GRAND TOTAL .					

No. 71.

ge 166, Form 11—

Substitute "Exchange Accounts" *for* "Accounts Current " occurring in
› title of this form.

(Correction to the Account Code, No. 71, dated the 1st November 1934)

...stract of Progress Register of Accounts Current.

(See Article 101.)

and *for the year 19 -19* .

...first side		Figures of the second side.			Sum of Columns 2, 5, and 8, being net outstanding for explanation.	
...by	Net + or —	Credits by	Debits by	Net + or —	+	—
	5	6	7	8		

Accountant General.

No. 72.

Page 167, Form 12—

Substitute "Exchange Accounts" *for* "Accounts current" occurring in the title of this form.

(Correction to the Account Code, No. 72, dated the 1st November 1934.)

FORM 12.—

Exchange Accoun...

Head of Classification.	Bal of sta fro... +
1	
I.—Remittances to .	
II.—Remittances from .	
II.—Items adjustable by .	
IV.—Items adjustable by .	
Total .	

Date

FORM 12-A.

(See Article 101.)

(To be printed on the reverse of Form 12 and also separately.)

Details of outstandings on the 31st March 19 in the Exchange Account between————and————under head———— Items adjustable by————.

Serial No. of item.	Month of origination.	Nature of item.	Amount.	Explanation.
1	2	3	4	5

N.B.—There will be one consecutive series of numbers for all the items shown in this statement.

Form 12-B.

(See Article 106.)

List of schedules of payments made at treasures of————Province during the period from————to————193 , on account of————

No of vouchers	Name of Treasury.	Amount.	Remarks.

No. Date

Forwarded to the Accountant General, Central Revenues with———— schedules and————vouchers.

Form 13.

(See Article 120.)

List of Schedules of Military Payments for the Month of 193 of Treasuries in

Name of Treasury.	Cheques.			Transfer Receipts.			Emergent Advance			Miscellaneous Payments.			Total.			Remarks
	Rs.	a	p	Rs	a.	p.	Rs.	a	p	Rs.	a.	p.	Rs	a	p.	
Total .																

Date

Accountant-General.

FORM 14.

(See Article 120.)

List of Schedules of Military Receipts for the Month of 192 of Treasuries in

Name of Treasury.	Remittance transfer receipts issued on Military Treasure chests.			Departmental Receipts.			Receipts from other sources.			TOTAL.		
	Rs.	*a*	*p.*	*Rs.*	*a*	*p.*	*Rs*	*a*	*p*	*Rs*	*a*	*p.*
Total ..												

Date

Accountant General.

FORM 15.

(See Article 122.)

Accounts Current between Civil and Military (including Marine)—Civil side.

Province *Military District* *Month of* *193* .

MILITARY DEPARTMENT, *Dr.*

I	Remittances to Civil from Military (including Marine)—	
	Writes-back of *Departmental Receipts* (*Schedules* attached).	
II	Remittances to Military (including Marine) from Civil .	
	Cheques . . . { First List . . / Second List . . / Supplementary List . / Schedules attached . }	
	Transfer Receipts . { First List . . / Second List . . / Supplementary List . / Schedules attached . }	
III	Items adjustable by Civil	
IV	Items adjustable by Military (including Marine)—	
	Emergent Advances . { First List . . / Second List . . / Supplementary List . / Schedules attached . }	
	Miscellaneous Payments. { First List . . / Second List . . / Supplementary List . / Schedules attached . }	
	Total .	

MILITARY DEPARTMENT, *Cr.*

I	Remittances to Civil from Military (including Marine)—	
	Departmental Receipts	
	List of Receipts	
	Supplementary List	
	Schedules attached	
	Transfer Receipts on Military treasure-chests . .	
II	Remittances to Military (including Marine) from Civil—	
	Writes-back of Debits (Schedules attached) . .	
III	Items adjustable by Civil	
IV	Items adjustable by Military (including Marine)—	
	Miscellaneous Receipts	
	List of Receipts	
	Supplementary List	
	Schedules attached	
	Indian Military Service Family Pension Fund *vide* list attached, dated 19 .	
	Indian Military Widows' and Orphans' Fund *vide* list attached, dated 19 .	
	. Total .	

NOTE.—No details need be given of "III—Items adjustable by Civil", as the Civil D[illegible]nt is entirely responsible for the adjustment. The details of the other items are shown in the schedules supporting the prescribed covering list.

Date

Accountant General.

FORM 15.

(See Article 122.)

Accounts Current between Civil and Military (including Marine)—Civil side.

Province *Military District* *Month of* *193* .

MILITARY DEPARTMENT, *Dr.*

I	Remittances to Civil from Military (including Marine)— Writes-back of Departmental Receipts (Schedules attached).		
II	Remittances to Military (including Marine) from Civil .		
	Cheques . . .	First List . .	
		Second List . .	
		Supplementary List .	
		Schedules attached .	
	Transfer Receipts .	First List . .	
		Second List . .	
		Supplementary List .	
		Schedules attached .	
III	Items adjustable by Civil		
IV	Items adjustable by Military (including Marine)—		
	Emergent Advances .	First List . .	
		Second List . .	
		Supplementary List .	
		Schedules attached .	
	Miscellaneous Payments.	First List . .	
		Second List . .	
		Supplementary List .	
		Schedules attached .	
		Total .	

MILITARY DEPARTMENT, *Cr.*

I	Remittances to Civil from Military (including Marine)—	
	Departmental Receipts	
	List of Receipts	
	Supplementary List	
	Schedules attached	
	Transfer Receipts on Military treasure-chests . .	
II	Remittances to Military (including Marine) from Civil—	
	Writes-back of Debits (Schedules attached) . .	
III	Items adjustable by Civil	
IV	Items adjustable by Military (including Marine)—	
	Miscellaneous Receipts	
	List of Receipts	
	Supplementary List	
	Schedules attached	
	Indian Military Service Family Pension Fund *vide* list attached, dated 19 .	
	Indian Military Widows' and Orphans' Fund *vide* list attached, dated 19 .	
	Total .	

NOTE.—No details need be given of "III—Items adjustable by Civil" as the Civil Department is entirely responsible for the adjustment. The details of the other items are shown in the schedules supporting the prescribed covering list.

Date

Accountant General.

16.

CLE 122.)

Military (including Marine)—(Military side).

month of 193 .

Particulars	Amount Rs.	A.	P.
PAYMENTS CHARGED IN THE MILITARY ACCOUNTS, viz —			
I.—Remittances to Civil from Military (including Marine.)			
For Remittances to Civil Treasuries, as per details accompanying			
„ Miscellaneous payments from Military Treasure chests .			
II.—Remittances to Military (including Marine) from Civil.			

No. 74.

Pages 172-173, Form 16—

Substitute "Exchange Accounts" *for* "Accounts Current" occurring in the title of this form.

(Correction to the Account Code, No. 74, dated the 1st November 1934.)

Particulars	Amount Rs.	A.	P.
... as per details accompanying			
„ Exchange on sterling transactions			
„ Military Funds, as per list furnished to the Controller of Army Factory Accounts, No dated .			
„ Military Orphan Fund			
„ Medical Retiring Fund			
„ Unconvenanted Service Family Pension Fund, as per lists furnished to Secretary, No dated			
„ Hindu Family Annuity Fund, as per lists furnished to Secretary, No. dated			
„ Military Assistant Surgeons' Fund, as per lists furnished to Secretary, No dated . . .			
„ Bengal Christian Family Pension Fund, as per lists [illegible] dated . .			
„ [illegible]			
„ [illegible]			
„ [illegible]			
„ [illegible]			
IV.—Items adjustable by Military (including Marine).			
For receipts in the Civil on account of Military Department, as per accounts received for the month of 19			
„ payments in the Civil for the month of , write-back			
Total Rs. .			

with vouchers for receipts and for payments.

Signature

Designation

FORM 17.

Cancelled.

FORM 18.

(See Art. 127.)

Register of Deposit account of the surplus Estates of deceased Officers and soldiers of the Indian Army, for the year 193 -193 .

ate and No. of letter with which the deposit is received.	From whom received.	Name of deceased officer or soldier.	Rank and corps.	Date of deposit in Government account at Presidency Bank.	Amount of deposit.			Date when paid.	Amount paid.			Initials of Accountant General.	REMARKS.
1	2	3	4	5	6			7	8			9	10
					Rs.	a.	p.		Rs.	a	p.		

FORM 19.

Cancelled.

FORM 20.

Cancelled.

FORM 21.

(SEE ARTICLE 154.)

Civil Department in account current with the *Secretary of State* / *High Commissioner* for the month of 19 .

Credits.	Number of Schedule.	Indian Currency			British Currency			Debits	Number of Schedule	Indian Currency.			British Currency.		
		Rs.	a.	p.	£	s.	d.			Rs.	a.	p.	£	s.	d.
Part I.—Items adjustable in India .								PART I.—Items adjustable in India							
His Majesty's Imperial Government.								His Majesty's Imperial Government.							
Miscellaneous								His Majesty's Indian Government in London							
His Majesty's Indian Government in London.															
(a) Stores charged to Local Funds and Indian States.															
(a) Pay and Pensions chargeable to Local Fund.															
(a) General Provident Fund .															
(a) Indian Civil Service Provident Fund.															
Miscellaneous															
Total .								Total .							

NOTE.—Items marked (a) appear in the account with the High Commissioner for India.

FORM 21—*contd.*

Civil Deparment *in account current with the* $\frac{\textit{Secretary of State}}{\textit{High Commissioner}}$ *for the month of* 19 .

Credits.	Number of Schedule.	Indian Currency			British Currency			Debits.	Number of Schedule.	Indian Currency.			British Currency.		
		Rs	A.	P.	£	s.	d			Rs.	A	P	£	s.	d.
Part II.—Items adjustable in England.								Part II —Items adjustable in England.							
His Majesty's Imperial Government								His Majesty's Imperial Government.							
Advances in India on account of Naval Services.															
Bases and Minicoy Light dues .															
Balances of Indian Shipping Master's Accounts															
Bills drawn in India on account of Emigration of Coolies and African Protectorates															
Miscellaneous															
His Majesty's Indian Government in London.								His Majesty's Indian Government in London.							
Miscellaneous															
Total .								Total .							
GRAND TOTAL .								GRAND TOTAL							

FORM 22.

(See Art. 161, Rule 1.)

Report of the Closing Balance of the Accounts for the Month of rendered to the Board of Trade by the Shipping Masters in

Accounts rendered by the Shipping Masters at	Shipping Masters' Accounts.						Seamen's Money orders payable to Board of Trade.		
	Payable to Board of Trade.			Payable by Board of Trade.					
	£	s	d.	£	s.	d.	£	s	d.

Date 193 . Accountant General.

FORM 23.

(See Art. 169.)

atement of Warrants issued by the Accountant-General during the quarter ending for payment of $\frac{\text{pensions}}{\text{leave salaries}}$ in the Colonies which do not exchange accounts-current with the Government of India.*

No of entry.	Name and title of Government servant.	No. and date of warrant.		At what Colonial Treasury and by whom payable.	†Government and head of account to which $\frac{\text{pension}}{\text{leave salary}}$ is chargeable		Quarterly rate of $\frac{\text{pension}}{\text{leave salary}}$ and the amount chargeable to each Government and head of account.
		No.	Date.		Government.	Head of account	
1	2	3	4	5	6	7	8

* Of the official year. † See Notes 2 and 3 to Article 150.

The Accountant-General.

FORM 24.

(See Art. 181.)

...nual Abstract Statement of Stores received from England during the year 19 -19 .

	Nature of Stores.	Value including Freight paid in London.	*Date of Receipt of Stores and of Entry in Store Account.	Remarks.

*...icer receiving the stores.

FORM

No. 110.

Pages 178-9, Form 25-A—

For the words "Not Printed" *substitute* the words "Not standardised".

[Correction to the Account Code, No. 110, dated the 1st February 1936.]

(See

Consolidated Abstract of

No.*	Heads of Accounts.	April.			May.			1st April to date.			June.			1st April to date		

* If numbers are assigned to detailed heads for facility of reference, they may be filled in this column, otherwise it is not necessary to provide for this column in the working form.

25.

celled.

25-A.

190.)

Book.

~~Printed.~~ Standardised

26.

Art. 198.)

r in _______ for the year 193 -193 ___

July.	1st April to date	August.	1st April to date.	September.	1st April to date.	October.	1st April to date

FORM

No. 110.

Pages 178-9, Form 25-A—

For the words "Not Printed" *substitute* the words "Not standardised".

[Correction to the Account Code, No. 110, dated the 1st February 1936.]

(See

Consolidated Abstract of

November.	1st April to date.	December.	1st April to date.	January.	1st April to date.	February.	1st April to date.

25.

celled.

25-A.

190.)

Book.

~~Printed.~~ Standardised

26.

Art. 198.)

Department in , for the year 193 -193 .

March Preliminary.	1st April to date.	March Final.	1st April to date	Journal Entries	1st April to date.

FORM 27.

(*See* Article 202.)

Consolidated Abstract of $\frac{\textit{Revenue and Receipts}}{\textit{Expenditure.}}$ for the month of March 19 .—Final.

Headings.	Progressive figures for the year.		
	Rs.	*a.*	*p.*

FORM 28.

Cancelled.

FORM 28-A.

Cancelled.

FORM 29.

(*See* Article 209.)

Distribution Statement of Expenditure by Grants and Units of Appropriation for 19 .

Name of Grant India

Amount sanctioned for expenditure in Rs.——

Primary Units.	April.		May.		June.		Similar other columns up to March Supplementary.
	Amount of Appropriation	Expenditure.	Amount of Appropriation.	Progressive Expenditure	Amount of Appropriation.	Progressive Expenditure.	

FORM 30.

(*See* Article 220.)

Transfer Entry in the accounts of.... 19

(Sectional No.) Date General No.

Dr.

MAJOR HEAD & MINOR HEAD, DETAILED HEAD.

To

Heads in two lines as above.

Cr.

Debit Post. Page of T. B. Ledger, Date of Posting, Initials of Poster.	*Full description of the item should here be given, with a reference to the direct account from which the entry now corrected, was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.*	Credit Post. Page of T. B. Ledger, Date of Posting, Initials of Poster.

Supdt. of the Section receiving the entry. This entry has been noted in the Detail Book for / Classified Abstract of the month of...... *Superintendent.*

Gazetted Officer.

Supdt. of Section desiring the entry. Sent to Superintendent—Section, for note and return. Noted and returned.

FORM 31.

Cancelled.

FORM 32.

(*See* Articles 221 and 224—226.)

Combined Transfer Ledger and Abstract.

Original.		Transfer Entry.		Detail Book Posting. / Departmental Abstract Posting.		
Debit.	Credit.	Number.	District or Department.	Head of Account.	Debit.	Credit.

No. 111.

Page 182, Form 33—

For the words " See Part III of the Book of Account Forms " *substitute* " See List of Forms on page 158 ".

[Correction to the Account Code, No. 111, dated the 1st February 1936.]

Cr.

Rs	a	p	Opening entries.	Rs	a.	p.
			Carried over.			

Monthly postings.

	April.						May.						June.						Similar monthly Columns.					
	Dr.			Cr.			Dr.			Cr			Dr.			C.			Dr.			Cr.		
	Rs.	a.	p	Rs	a	p	Rs	a	p	Rs.	a	p	Rs	a	p.	Rs	a	p.	Rs	a	p.	Rs	a	p.
Brought forward.																								
Sundry Accountants Dr.																								
To Sundry Revenue & Receipt heads Cr.																								
etc.																								
etc.																								
Carried over																								

Dr. Cr.

Rs.	a	p		Rs	a.	p.
			Brought forward.			
			Closing entries.			
			Total			

FORM 34.

(*See* Article 227-B.)

(To be printed on open royal.)

Ledger for Debt and Remittance heads closed to Balance.

Dr. *Name of Major Head.* Cr.

Month.	—	Nine Money Columns for Minor Heads									Nine Money Columns *for* Minor Heads allowing 1½ inches to each.								
April 19 . May .	To or by balance. To or by Sundry Accountants.																		
Jan. 19 . February . March .	To or by Balance.																		
	Total .																		

FORM 35.

(*See* Article 227-B.)

Ledger for heads which are closed to Government.

Part I.—Central Government.

Part II.—Provincial Government.

Month.	Journal page.		Name of account.		Name of account.			Name of account.		Name of account.	
	Debits	Credits	Dr.	Cr.	Dr.	Cr.		Dr.	Cr.	Dr.	Cr.
April 19 To or by Sundry Accountants.	..	..	..	..	..	..		..	..	..	..
May 19 Ditto .	..	..	..	..	..	..		..	..	..	..
....	..	..	..	..	..	..		..	..	..	..
....	..	..	..	..	..	..		..	..	..	..
Jan 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Feb. 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Mar. 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Total .	..	..	..	..	..	..		..	..	..	..

Month.	Journal page.		Name of account.		Name of account.			Name of account.		Name of account.	
	Debits	Credits.	Dr.	Cr	Dr	Cr.		Dr.	Cr.	Dr.	Cr.
April 19 To or by Sundry Accountants.	..	.	..	..	..	..		..	..	..	..
May 19 Ditto .	..	..	..	..	..	..		..	..	..	..
....	..	..	..	..	..	..		..	..	..	..
Jan. 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Feb. 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Mar. 19 Ditto .	..	..	..	..	..	..		..	..	..	..
Total .	..	..	..	..	..	..		..	..	..	—

FORM 36.

(*See* Article 242.)

Government of

Trial-Balance Sheet for the year ending

Account Amounts.		Ledger page or folio	Names of ledger heads	Balance Amounts.	
Debits.	Credits.			Debits.	Credits.

1. The columns to the left should be filled up with the totals of the postings on either side of every account, and should equal, and be compared with the forward totals of the journal; entries in columns to the right will appear only opposite those heads which are carried on with a balance into the book of the following year

2 The ledger heads should be arranged by groups (see list in Appendix 7 to the Audit Code), and the totals made for each group.

FORM 37.

(*See* Article 263.)

Abstract Statement of Bills outstanding on 31st March 1922.*

District or province drawing.†	Outstanding on account of			Total outstanding.
	1919-20.	1920-21	1921-22.	

* Insert Supply Bills or Remittance Transfer Receipts, Local or Foreign.

† The monthly details for each district or province should be filed with the office copy of the statement.

FORM 38.

(*See* Article 288.)

Statement of Loans and Advances to Municipalities, etc., during 19 .

Corporation receiving the Loan.	Amount of Loan sanctioned.	Rate of Interest.	Date of Orders authorising the Loan.	Balance from last year.	Amount advanced this year.	Total	Amount re-paid.	Balance of Loan at close of year.	Amount of Interest received and credited to Revenue.	Balance of Interest unpaid
	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	52,20,000 0 0	4 (a)		42,00,000 0 0	9,50,000 0 0	51,50,000 0 0	..	51,50,000 0 0	1,82,621 14 8	
	6,30,000 0 0	4 (a)		..	..	..	..	..	..	
	2,00,000 0 0	5		..	35,154 10 11	35,154 10 11	10,000 0 0	25,154 10 11	968 0 1	
	12,80,000 0 0	4 (a)		..	50,000 0 0	50,000 0 0	..	50,000 0 0	1,000 0 0	
	..	8		6,19,283 8 3	..	6,19,283 8 3	6,19,283 8 3	...	1,14,225 14 7	
	..	4		37,91,175 0 0	..	37,91,175 0 0	11,248 0 0	37,79,927 0 4	1,61,591 13 4	
	..	*Nil*		1,22,724 0 0	..	1,22,724 0 0	92,800 0 0	29,924 0 0	..	
	20,000 0 0	5		..	11,006 12 8	11,006 12 8		11,006 12 8	..	

(a) In addition to this rate two per cent. has been appropriated to form a Sinking Fund.
The columns are not fully filled up, as sample entries only are required for guidance.

FORM 39.

(*See* Article 289.)

Statement of loans made to Indian States for famine/general purposes.

Year 19 .

Left.

Serial No.	Name of State.	Amount of loans.		Rate of interest.	Terms of repayment.	Amount of principal repaid prior to the year under report.	Arrears due at commencement of year.	
		As originally sanctioned and date of grant.	As actually advanced.				Principal	Interest.
1	2	3	4	5	6	7	8	9

Right.

Amount due for the year under report.		Amount repaid during the year under report.		Arrears due at the close of the year.		Balance of the loan outstanding (including arrears of Principal) at the close of the year.	Remarks (including a statement as to the purpose of the loan in each case.)	Reference to orders sanctioning loan
Principal.	Interest.	Principal	Interest.	Principal	Interest			
10	11	12	13	14	15	16	17	18

FORM 40.

(*See* Article 290.)

Statement of the Sinking Funds for Redemption of Loans during 19 .

Corporations.	Balance		Receipts.		Total.		Payments.		Balance.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.
	2	3	4	5	6	7	8	9	10	11
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A P.	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.
	54,800 0 0	895 2 4	84,000 0 0	96,471 2 1	1,38,800 0 0	97,366 5 5	..	97,276 3 3	1,39,800 0 9	90 2 2
	..	..	500 0 0	500 0 0	500 0 0	500 0 0	..	479 4 11	500 0 0	20 11 1

FORM 41.

(*See* Article 292.)

Monthly Account of the Revenue and Expenditure of the provincial Government of   *for*

Receipts.	Current month.	Progressive Total	Budget Estimate.	Disbursements.	Current month.	Progressive Total.	Budget Grant.
To Sundry revenue heads as detailed—				By Sundry charge heads as detailed—			
Land Revenue				Land Revenue . .			
Etc.				Etc . . .			
Etc.				Etc.			
Total Ordinary Receipts as per Civil Books				Total Ordinary Charges as per Civil Books			
To Railway Receipts (last account, month of............)—				By Railway Charges (last account, month of. .)—			
Total Revenue in India				Total Expenditure in India . .			
Revenue in England converted into *Rupees* at £1 = Rs 13½ (last account, month of...... ..)—				Expenditure in England converted into Rupees at £1 = Rs. 13½ (last account, month of. . .)—			
Secretary of State . .				Secretary of State ..			
High Commissioner . ..				High Commissioner .			
Total *Revenue in India* and England .				Total Expenditure in India and England			
Miscellaneous adjustments with the *Central Government.*				Miscellaneous adjustments with the Central Government.			
				Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works			
Famine Relief Fund				Famine Relief Fund . .			
Loans and Advances				Loans and Advances			
Other debt heads (Provincial)				Other debt-heads (Provincial)			
TOTAL ..				Total .			
	Add—Opening balance.				*Add*—Closing balance.		
	TOTAL				TOTAL		

NOTE.—The distribution of the total expenditure in India and England between *Reserved* and Transferred and of each into voted and non-voted together with the Budget grant in respect of each division will be shown in subsidiary statements

FORM 42.

(*See* Article 294.)

(To be printed on Double Super Royal paper.)

Annual Statement showing the distribution of the Revenue and Expenditure in the Province of between the Central Government and the Government for the year .

Revenue.	Year. Central.	Provincial.	Total.
I.—Customs			
II.—Taxes on Income			
III.—Salt			
IV.—Opium, etc.			
Total Ordinary Revenue as in Civil Books.			
Railway Receipts as communicated by Railway Accounts Officer			
Railway			
Total Revenue in India			
Provincial Revenue in England converted into Rupees £1=Rs 13⅓:—			
Secretary of State			
High Commissioner			
Total Revenue in India and England.			
Miscellaneous adjustments between Central and Provincial Governments—			
Net Revenue in India and England			
Provincial debt heads only			
Famine Relief Fund			
Provincial Loans and Advances			
Other Debt heads (Provincial)			
Total			
	Opening balance		
	Total		

Expenditure	Year. Central	Provincial.	Total.
1. Customs			
2 Taxes on Income			
3 Salt, etc			
Total Ordinary Expenditure as in Civil Books			
Railway charges as communicated by Railway Accounts Officer.			
Railway			
Total Expenditure in India			
Provincial Expenditure in England converted into Rupees at £1=Rs 13⅓:—			
Secretary of State			
High Commissioner			
Total Expenditure in India and England			
Provincial Capital and debt heads only			
Capital Expenditure on Irrigation, Navigation, Embarkation and Drainage Works.			
Famine Relief Fund			
Provincial Loans and Advances			
Other Debt heads (Provincial)			
Total.	Closing balance		
	Total		
Total Receipts			
Total Disbursements			
Net Increase or Decrease of Balance			

FORM 43.

(*See* Article 306.)

Capital and Revenue Accounts of Residences and their subsidiary services for the year 19 -19 .

Left.

Locality	Serial No	Particulars of buildings.	Capital outlay to end of year under report *	Capital cost which has not been taken into account in calculating the standard rent		Net capital expenditure on which the present standard rent has been calculated [4—(5+6)].	Number of years for which revenue accounts have been kept	Annual allowance for maintenance of the entire building (including premises)		
				Cost or value of site including expenditure on its preparation	Minor additions and alterations mentioned in note 2 under F. R. 45-A III			Ordinary	Special	Municipal or other taxes payable by Government.
1	2	3	4	5	6	7	8	9	10	11

Right.

Actual expenditure on maintenance inclusive of Municipal or other taxes payable by Government			Interest on capital outlay to end of year under report (Column 4) or rent payable by Government.	Total annual cost to Government, *i.e.*, Total of columns 14 and 15	Standard rent per annum.		Rent realised during the year.†			Remarks (1) Explanation of short realisation. (2) Reference to orders fixing special rents, etc. (3) Explanation of excess of average annual maintenance charges over the amount permissible, Columns 9, 10 & 11. (4) Information as to whether a rule other than F. R. 45-A is applicable.
During the year.	To end of year under report.	Average per annum.			Date from which it is operative.	Amount.	Monthly rent.	Number of months.	Amount.	
12	13	14	15	16	17	18	19	20	21	22

* Colum[illegible] a guide letter.

† Columns 19 and 20.—When two or more rates are chargeable during a year, each period of occupation (in months and days) with its rate should be noted in the Remarks column.

FORM 44.

(*See* Article 313.)

ADMINISTRATIVE ACCOUNTS.

PART I.—*General Abstract of Financial Results of Irrigation, Navigation, Embankment and Drainage Works for which separate Revenue Accounts are kept for the year 19 -19* .

Name of Projects.	Cost of construction as now estimated.			Date of closure of construction estimate or in the case of works under construction, date of sanction.	Capital Outlay.					
					During the year.			To end of the year.		
	Direct charges.	Indirect charges.	Total.		Direct charges.	Indirect charges.	Total.	Direct charges.	Indirect charges.	Total.
1	2	3	4	5	6	7	8	9	10	11

Accumulated arrears of simple interest to end of the year.	Total capital invested to end of the year (column 11 and column 12.)	Gross receipts during the year.			Working expenses and maintenance during the year—inclusive of indirect charges.			Net revenue Surplus + Deficit −
		Direct receipts.	Portion of land revenue due to works.	Total.	Direct charges	Indirect charges.	Total	
12	13	14	15	16	17	18	19	20

Percentage on capital outlay column 11. Gain "G." Loss "L."	Simple interest for the year as detailed in Part IV.	Net gain.	Net loss.	Percentage of net revenue (column 20) on capital invested (column 13).			Prescribed rate of interest as test of productivity.	Remarks.
				During.	During.	During.		
21	22	23	24	25	26	27	28	29

FORM 44—*contd.*

————————Project.

PART II.—*Detailed Account of Capital Expenditure for and to end of year 19 - 19 .*

Heads of Account (Minor and Detailed heads)	Direct Charges.			Cost of construction as now estimated	Expenditure against closed estimates.	Remarks (if any).
	To end of previous year.	During the year.	Total.			
1	2	3	4	5	6	7
	R	R	R	R	R	

————————Project.

PART III.—*Revenue Account for and to end of year 19 -19 .*

[illegible] construction estimate.

Pages 193-94, Form 44—

(1) Part II.—For the three columns Nos. 2 to 4 under "direct charg *substitute* two columns headed "During the year" and "To end of the ye and number them as 2 and 3 respectively. Also *omit* column 6 "Expen ture against closed estimates" and re-number the existing columns 5 an as 4 and 5.

(2) Part III.—*Replace* the three columns Nos. 2 to 4 under "Gr Receipts" and also the three columns Nos. 6 to 8 under "Gross Worki Expenses" by two columns headed "During the year" and "To end of t year" and number the new columns as 2, 3, 5 and 6, re-numbering the exi ing columns 5 and 9 as 4 and 7 respectively.

(3) Part V.—For the three columns under "Amount" *substitute* tv columns headed "During the year" and "To end of the year".

(Correction to the Account Code, No. 108, dated the 2nd January 1936.)

Total Direct Receipts.				Total Direct Charges			
Portion of Land Revenue due to Works.				Indirect Charges as per Part V.			
Total Gross Receipts				Gross Charges			
Net Deficit (if any)				Balance Net Revenue.			
GRAND TOTAL				Grand Total			

FORM 44—contd.

____________Project.

Part IV.—*Interest Account for and to end of year 193 -3 .*

Interest	Amount	Net Revenue.	Amount.
Total Interest to end of previous year		Net Revenue realised to end of previous year, as per Part III	
Interest charges for the year		Net Revenue realised during the year, as per Part III	
Total Interest to end of year		Total Net Revenue realised to end of the year as per Part II	
**Balance		**Balance	
TOTAL		TOTAL	

FORM 44—contd.

____________Project.

Part V.—*Account of Indirect charges for and to end of year 193 -3 .*

Particulars.	Amount.		
	To end of previous year	During year.	Total
Capital Account—			
Capitalised abatement of Land Revenue			
Leave and Pensionary Charges			
Audit and Accounts Establishment			
Total Capital Account			
Revenue Account—			
Capitalised abatement of Land Revenue			
Leave and Pensionary Charges			
Audit and Accounts Establishment			
Total Revenue Account			

FORM 44—concld.

____________Project.

Part VI.—*Statement comparing Capital cost to end of 193 -3 , with sanctioned Estimates.*

Particulars.	Charges against closed sanctions			Current sanctions.			Total charges to date against old and current sanctions.	Remarks.
	Expenditure against construction estimate	Expenditure against open capital sanctions	Total.	Charges to date.	Amount of sanctioned estimate	Unspent Balance		
1	2	3	4	5	6	7	8	9

**Balance will be entered on the Interest or the Net Revenue side as may be necessary.

INDEX.

This index deals only with the rules in the several chapters and does not cover the appendices or the forms. It has been compiled solely for the purpose of references. No expression used in it should be considered as in any way interpreting the rules

Page 197, Index—

No. 42.

Delete "265" occurring against the catch-words "Verification Balances" under the heading "Accounts Current".

Correction to the Account Code, No. 42, dated the 3rd September 19

INDEX.

No. 129.

Page 199, Index, Table A—

Delete the following entry under the catchword "Auditor General"

"Charges recoverable from the Secretary of State are advised t[o] ....156".

(Correction to the Account Code, No. 129, dated the 2nd March 19

No. 130.

Page 200, Index, Table A—

Delete the following entries under the catchword " Auditor General " :—

Emigration bills drawn at Calcutta are forwarded to	163	
London Accounts (Outward) are submitted to by Audit Officers	12,154	
Navy Bills in duplicate are submitted to	162	
Sends extracts of Inward London Accounts to Audit Officers.	12,168 175,186	
Watches the progress of adjustments of London Accounts.	153, Rule 1.	

(Correction to the Account Code, No. 130, dated the 2nd March 1936.)

Articles.
169
17
12, 168, 175, 186
24
159
298
242
242

Page 200, Index, Table A —

Delete the following entry under the catchword " Auditor General " :—

Supplies forms for use in collection of Basses and Minicoy Light Dues.	159

(Correction to the Account Code, No. 139, dated the 2nd March 1936.)

Articles.	Articles.

No. 43.

Page 201, Index—

For "261-264" against the catch-words "Verification of balances exchange" under the heading "Bills" *substitute* "261-263".

(Correction to the Account Code, No. 43, dated the 3rd September 19

No. 131.

Page 202, Index, Table C—

Insert the following entries in their proper places under the catchword " Central Revenues " :—

(Correction to the Account Code, No. 131, dated the 2nd March 1936.)

No. 26.

Page 203, Index, Catch Word "convict charges"—

Delete this heading together with the entry thereunder.

[Correction to Account Code, No 26, dated the 1st June 1934.]

No. 132.

Page 206, Index, Table L—

For the entry " Distribution of Inward Accounts [to] Audit Officers ... .12, 168 " under the catchword [...] *substitute* " Distribution of Inward Accounts by Account[ants] [of] Revenues to Audit Officers............12,168 ".

(Correction to the Account Code, No. 132, dated [...])

No. 133.

Page 207, Index, Table L—

Catchword " London Account ".

(1) *For* the entries—

Substitute the following :—

(2) *For* the entry—

Substitute the following :—

(Correction to the Account Code, No. 133, dated the 2nd March 1936.)

No. 45.

Page 209, Index—

Delete the catch-words " Remittances heads..........265 " under t[he] heading " Review of Balances ".

(Correction to the Account Code, No. 45, dated the 3rd September 193[…]

No. 46.

Page 209, Index—

For " 261-264 " occurring against the catch-words " Supply Bills a[nd] Remittance Transfer Receipts " under the heading " Review of Balance[s] " *substitute* " 261-263 ".

(Correction to the Account Code, No. 46, dated the 3rd September 193[…]

Page 209, Index, Table S—

Catchword ' Secretary of State '.

Insert the following—

Articles. | Articles.

No. 165.

Page 210, Index Table S—

Delete the entry, " Stamp duty on Royal Warrants...

[Account Code, 1st Edition (Reprint), No. 165, dated the

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
List no. 1			26	Index.		54	Art 60	
1	Art 310		27	Annex A Chap 4		55	,, 62	
2	,, 195		28	Chap 8 Annex A		56	Contents	
3	,, 62		List no. 2			57	Chap 4	
4	,, 151		29	Art 62		58	Art 109	
5	,, 53		30	,, 215		59	,, 115	
6	Annex A to Chap 4.		31	,, 62		60	,, 115	
7	Art 67-A		32	Appendix I		61	Chap 6	
8	,, 53		33	Art 115		62	Art 122	
9	Form 23		34	Chap. 9		63	Chap. 7	
10	Annex. A to Chap 4		35	-do-		64	Art 131-132	
11	Art 198		36	Art 160		65	Annex. B	
12	Appendix I		37	Annex. A Chap 9		66	Chap 8	
13	Art 246.		38	Form 21-II		67	Art. 67	
14.	,, 259		39	Index Table D		68	,, 63-64	
15	,, 285		40	Chap. 13		69	,, 116	
16	,, 357		41	Art. 265		70	Forms	
17	,, 122		42	Index		71	Form 11	
18	,, 264		43	Index		72	,, 12	
19	,, 56		44	-do-		73	,, 15	
20	Chap 3 Annexure A		45	-do-		74	,, 16	
21	Appendices		46	-do-		75	Art. 204	
22	,,		List no. 3.			76	Forms	
23	Art 114		47	Art. 202		77	Form 28	
24	Chap 4 annexure A		48	Art 205		78	Forms	
25	Chap. 5.		List no. 4			79	-do-	
			49	Art. 58		80	Form 1	
			50	Chap. 3		81	,, 3	
			51	Art. 47		82	Annex A to Chap 4	
			52	,, 39		List no. 5.		
			53	,, 59		83	Art. 85	
						84	App 18	
						85	Annex A Chap 4	
						86	Art 160	

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Page	Date of posting.	Serial number of correction.	Page	Date of posting.
87	Forms		102	76.		145	88	10.3.[illegible]
88	-do-		103	12-14		162	56	
89	App. 3		104	124		163	59	
t no. 7			105	124		164	66	
90	Art 298A		106	126		165	210	
st no. 8			107	126		166	147	16-3-
91	Art. 115		108	93-94	3-8	167	147	
t no. 9			109	157		168	42	
92	Art. 215		110	178-9		169	13-14	
93	" 155.		111	182		170	14.	
1 No. 10		✓	112	73		171	41	
94	56 (P 15)		113	73		172	43	
95	Annex A chap. 9.	✓	114	65-6		159	147	29.9
96	Art. 391 (P. 132)	✓	115	62		160	33	
97	Annex A Ch. 9	✓	116	62		161	35	
98	Art. 166 (P. 66)	✓	117	64		[illegible]		
o. 11			118	64				
99	Art. 301 P. 117.		119	64				
no. 12			120	66				
100	Art. 66 P. 18.		121	66.				
101	Art. 348 P. 132		122	67				
			123	67	3			
			124	66				
			125	66				
			126	69				
			127	70-71				
			128	73				
			129	195				
			130	200.				
			131	202				
			132	206				
			133	207				
			134	209				
			135	59				
			136	64	10			
			137	65.				
			138	66				
			139	200				
			140	44				
			141	73				
			142	74.				
			143	1				
			144	41				

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting	Serial number of correction.	Rule affected	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

M5AGO—9,[illegible]0—14-4-34—GIPS